REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1887-88,

WITH

APPENDICES AND MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1888.

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No. 4100 OF 1888.

FROM

THE COLLECTOR OF SALT REVENUE,

TO

THE COMMISSIONER OF CUSTOMS,
OPIUM AND A'BKA'RI.

Bombay, 17th September 1888.

SIR,

I have the honour to submit the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1887-88.

2. Following the same arrangement as in the four previous years, I begin with a short notice of the principal matters affecting the constitution and working of the Department as a whole and of the broad financial results of the year's administration, leaving details to be discussed under the different heads to which they belong.

INTRODUCTION.

Collector's office.

3. Mr. Porteous continued to act as Collector till my return from furlough. Since the 1st of November I have been in charge of the Department.

Deputy Collector's office.

4. Mr. Acworth's tenure of the appointment of Deputy Collector, S. D., was much broken during the year under report. From 9th to 18th April 1887 he acted as Collector of Land Revenue, Customs and Opium, Bombay, Mr. Cotgrave acting as Deputy Collector. From the 22nd August to the 3rd November 1887 he acted as Collector of Sátára and Mr. Cotgrave again officiated as Deputy Collector. From the 10th March 1888 Mr. Acworth went on three months' privilege leave which was subsequently converted into furlough for 15 months and 16 days. Mr. Wright was appointed to act during his absence and remained in charge up to the end of the year.

Assistant Collector's offices.

5. There have also been several changes in the personnel of the officers in charge of ranges during the year. Mr. Aitken proceeded to Europe on medical certificate on the 14th April. Mr. Thom returned from furlough on the 20th November. Messrs. Maidment and Jehángir Mánekji Cursetji were transferred to the Forest and Land Revenue Departments respectively in November 1887 in connection with the abolition of their appointments under circumstances to be referred to further on. On Mr. Aitken's departure, Mr. Bulkley was transferred from the Northern Frontier to Uran, and remained in charge of that range till Mr. Thom, on his return from furlough, was appointed to Thána, displacing Mr. Pogson who was thereupon appointed to Uran, while Mr. Bulkley relieved Mr. Jehangir Manekji Cursetji at Ratnágiri. Mr. Bulkley was succeeded on the Northern Frontier by Mr. Dickinson, who remained in charge of that range till the end of the year, vacating Alibág which was held from his departure till its amalgamation with the Uran range on the 10th August 1887 by Mr. Maidment. The chief Account Office and the Khárághoda and Kánara ranges were held by Messrs Cawasjee, Leckie and Hill respectively throughout the year, and the Surat range by Mr. Cotgrave, with the exception of the period from the 23rd August to the 4th November, when as stated in the last paragraph he acted for Mr. Acworth, Mr. Pogson and Mr. Maidment holding the Surat and Thána ranges in his absence.

General organization.

6. Several important changes aiming at economy have been made during the year in the general organization of the Department in pursuance of the recommendations of the Finance Committee:—

(1) The appointment of the Deputy Collector, N. D., was abolished from 13th July 1887, and the office establishment of the Deputy Collector, N. D., consisting of 2 clerks, 4 kárkúns, 1 náik and 6 peons, costing Rs. 540 per mensem, was transferred intact to the Assistant Collector of Salt Revenue, Northern Frontier, the establishment of the latter officer being reduced from 20th July 1887.

(2) The Alibág and Uran Ranges were amalgamated from the 5th July 1887, one Third Grade Assistant Collectorship being abolished from the same date, and the office establishment of the Alibág Range, with the exception of the English clerk on Rs. 30 who was added to the Uran Assistant's office, was reduced from the 10th of August following.

(3) The appointment of Supernumerary Assistant Collector was also abolished from the latter date.

(4) Three Coast Guard Inspectorships were abolished with effect from the 5th July 1887; their boats' crews and the Bhiwndy guard boat establishment were reduced from the 15th idem.

7. The reductions thus effected are summarised below:—

		Pay. Rs.	a.	p.
1	The appointment of Deputy Collector, N. D.	1,250	0	0
1	The appointment of a 3rd Grade Assistant Collector	450	0	0
1	Supernumerary Assistant Collectorship.	300	0	0
9	Office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, consisting of 9 hands costing per month	208	0	0
8	Office establishment of the Assistant Collector of Salt Revenue, Alibág Range, (with the exception of the clerk on Rs. 30) consisting of 8 hands costing per month	133	0	0
1	Coast-guard Inspectorship on ...	175	0	0
1	Do. do.	150	0	0
1	Do. do.	75	0	0
9	Bhiwndy Guard boat establishment consisting of 9 hands costing per month .	110	12	0
29	Boat establishment of three Inspectors—			
	2 Tindels at Rs. 15 ... Rs. 30			
	1 Tindel at „ 13 ... „ 13			
	5 Lascars at „ 10 ... „ 50			
	21 Lascars at „ 10			
	— each (8 monthly), „ 140			
29	—— ...	233	0	0
60	men Rs.	3,084	12	0

8. In connection with them, an Inspector on Rs. 75 was added to the sanctioned strength of the Frontier Line in lieu of the Coast Guard Inspector on Rs. 75 who had been hitherto deputed to work on the Jamya-Tharad Frontier, and the Commissioner was authorized, with the sanction of Government to be previously obtained, to employ special detectives at a cost not

exceeding Rs. 250 per mensem. The net result of these changes has been a reduction of 60 hands in the strength and of Rs. 2,759-12 per month in the cost of the establishment.

Subordinate Establishment.

9. Besides the foregoing there have been several other changes in the subordinate establishments:—

(1) The fish-curing yards at Kusamba and Vesáwa were closed under the orders conveyed in Government Resolution, Revenue Department, No. 6322, dated 19th September 1887. Eight hands altogether were reduced and a saving of Rs. 78 per mensem was effected.

(2) The re-organization of the establishment at the Bulsár Salt Works was carried out under the sanction conveyed in Government Resolution No. 8142, dated 20th November 1887. The effect was a reduction of 3 hands and a saving of Rs. 26-8-0 per mensem.

(3) By Government Resolution No. 7860, dated 17th November 1887, the entertainment, at a total cost of Rs. 85 a month, of 10 peons, 5 on Rs. 9 each and 5 on Rs. 8 each, required for guarding the Jal Mahál Salt Work in the Bassein Táluka, owned by Mr. Ratanji Bomanji, was sanctioned.

(4) The entertainment of 11 additional hands costing Rs. 35-5-4 a month in anticipation of the re-arrangement and extension of the Sánikatta Salt Works was sanctioned by Government in their Resolution No. 1955, dated 26th March 1888.

(5) An establishment of 8 hands costing Rs. 90 a month, for the new fish-curing yards at Palvodem and Morgim in Goa territory, was sanctioned by Government Resolution No. 2819, dated 6th May 1887.

10. Taken together the changes detailed in the last 3 paragraphs have resulted in a reduction of 42 hands in the strength and of Rs. 2,653-14-8 per month in the cost of the sanctioned establishment which stood on the 31st March 1888 as under:—

Collector	1
Deputy Collector	1
Assistant Collectors	11
Supervisor, Uran Distilleries	1
Assistant do.	1
Superintendents of Salt Depôts	6
Coast Guard Inspectors	14
Northern Frontier and other Inspectors ...	22
Sarkárkúns, including Special Officer, Cambay ...	33
Officers in charge of Preventive Stations, including Chendni Bandar	9
Dárogas	8
English Writers, including Gaugers... ...	80
Kárkúns, including Sazedárs and Bandar Kárkúns	630
Risáldárs	3
Savárs	110
Petty officers	364
Sepoys	3,778
Khalásis, watermen and menials	452
Total ...	5,524

Details of the number of appointments of each description in each grade are given, as usual, in Appendix I.

General features of Administration.

11. The peons on the guarding and patrol and Northern Frontier Establishments of the Department received during the year their first supply of clothing under the scheme described in paragraphs 10 *ad* 13 of last year's report.

Increase in the rate of Salt duty.

12. The most important event in the year's administration is the increase in the rate of salt duty from Rs. 2 to Rs. 2-8 brought into force from the 19th January last under the orders of the Supreme Government. The effect of this increase on the revenue has been dealt with under the head "Salt Revenue and Expenditure."

Conventions with Cambay and Janjira.

13. The conventions with Cambay and Janjira have worked harmoniously during the year. A question having arisen as to whether the provisions of Government Notification No. 805, dated 28th January 1885, which declared Habsán ports to be Customs ports, were applicable to the Navab of Janjirá's port of Jáfrabad, it was decided by Government Resolution, Political Department, No. 7361, dated 11th November 1887, that they were not. Accordingly the port of Jáfrabad is no longer treated as a Customs port.

Fish-curing yards.

14. The fish-curing yards at Vesáwa and Kosamba were closed last year as they had proved to be failures. The only yard now in existence is that at Vengurla, a special report on the working of which was submitted under this office No. 3244 of 23rd July 1888. The yard does not as yet pay its way though it has gained in popularity and promises to be a success. Experience has shown it to be unnecessary that it should be kept open for more than six months in the year, and the cost of its maintenance will thus be much reduced in future.

Arrangements under Portuguese Treaty. Daman.

15. The transactions at Daman are now confined to the issue of salt to the Portuguese Government for domestic consumption and fish-curing out of the stock reserved for the purpose. During the year under report the stock in hand had to be replenished by a supply of 900 maunds of salt from Dhárásna. The establishment specified in paragraph 17 of last year's report is still employed.

Summary of constitution and operations of the Department.

16. A summary of the constitution and operations of the Department as a whole, as they are shown in detail in Appendix No. II is subjoined, the corresponding figures for 1886-87 being given for purposes of comparison :—

	1886-87.	1887-88.	Increase.	Decrease.
1. Number of supervising officers	16	13	....	3
2. Number of subordinate establishment ..	5,550	5,511	....	39
3. Number of Tálukas	40	40	....	....
4. Number of Salt Works	673	674	1	....
5. Number of maunds of salt dealt with ..	8,604,995	8,412,612	....	192,383
6. Number of maunds of salt excised and imported by sea and land on payment of duty.	7,944,311	7,696,025	....	248,286
7. Number of maunds of salt delivered free and at nominal rate of duty	660,683	716,587	55,904	....
8. Number of ports	83	83	....	....
9. Number of vessels entered	100,814	105,251	4,437	....
10. Do. cleared	98,628	102,415	3,787	....
11. Value of goods imported by sea ..	Rs. 2,48,98,056	Rs. 2,75,97,644	Rs. 27,04,588	....
Do. exported by sea	Rs. 4,30,34,138	Rs. 4,71,91,751	Rs. 41,57,613	....
12. Number of stills	49	49	....	....
13. Number of gallons excised	982,447	1,077,407	94,960	....
14. Number of offences enquired into .. .	526	532	6	....

General Financial results.

17. The general financial results of the past year's administration, as compared with those of the preceding 5 years, are exhibited below :—

Years.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkári.	Local Funds	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1882-83	1,32,76,658 11 6	35,166 4 4	13,691 15 0	9,90,996 9 0	70,606 6 1	1,43,87,114 13 11
1883-84	1,34,11,740 6 6	23,999 2 0	13,029 5 4	10,41,850 12 11	75,919 7 8	1,45,66,539 2 5
1884-85	1,42,40,837 10 10	16,714 10 6	9,057 15 8	14,43,029 14 1	80,692 10 0	1,57,90,332 13 1
1885-86	1,84,16,776 7 4	13,748 15 5	9,095 14 8	16,69,693 9 7	75,645 3 1	2,01,84,961 2 1
1886-87	1,62,11,379 14 3	11,432 1 6	9,126 5 4	16,01,702 1 3	88,206 12 5	1,79,21,847 2 9
1887-88	1,72,42,741 0 2	15,009 10 8	9,000 0 0	15,48,345 15 2	88,738 1 8	1,89,03,834 11 8

Years.	Charges.			Refunds.	Total Charges *plus* Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1882-83	7,12,219 12 6	7,47,835 0 6¼	14,60,054 12 11¼	1,11,174 7 4	15,71,229 4 3¼	1,28,15,885 9 7⅛	10 14 8
1883-84	7,38,216 9 0	5,65,134 9 11	12,98,351 2 11	68,242 2 1	13,66,593 5 10	1,31,99,915 12 7	9 6 1
1884-85	7,80,204 5 4	7,34,473 6 3	15,14,677 11 7	98,380 11 8	16,13,058 7 3	1,41,77,274 5 10	10 3 5
1885-86	8,79,224 15 5	10,01,326 2 1	18,80,550 15 6	76,773 2 0	19,57,324 1 6	1,82,27,637 0 7	9 11 2
1886-87	9,27,623 5 7	13,50,224 8 1	22,77,847 13 8	71,305 10 11	23,49,153 8 7	1,55,72,693 10 2	13 1 9
1887-88	9,24,074 13 5	9,29,758 8 10	18,53,833 6 3	1,01,747 5 9	19,55,580 12 0	1,69,48,253 15 8	10 5 6

They show an increase of Rs. 9,81,987-8-11 in gross and of Rs. 13,75,560-5-6 in net receipts as compared with last year, notwithstanding that the figures for that year were still considerably swelled by the abnormal exports to districts usually supplied from the Sambhár lake, which commenced in 1885-86 and ceased only about the middle of 1886-87.

18. The increase in gross receipts is made up as shown in the margin, and is confined to 'Salt,' 'Sea Customs' and 'Local Funds.' The increase in "Salt" amounts to over 10 lákhs and is the result partly of the enhancement in the rate of salt duty referred to above in paragraph 12, and partly of the improvement in the sales of sea salt from the Konkan works. The other two items are insignificant and will be noticed further on in dealing with the details of Revenue and Expenditure. Under A'bkári there is a further decline of over half a lákh, which is due to diminished exports of mowra liquor from Uran to Bombay resulting from measures taken to increase the supply of toddy and toddy spirit.

	As compared with 1886-87.		As compared with average of 5 years ending 1886-87.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	10,31,361 1 11	....	21,31,263 6 1	....
Sea Customs ..	3,577 9 2	....	....	5,202 8 10
Land Customs ..	....	126 5 4	....	1,800 8 0
A'bkári	....	53,356 2 1	1,98,891 5 10	....
Local Funds ..	531 5 3	....	10,524 0 3	....
Total ..	10,35,470 0 4	53,482 7 5	23,40,678 12 2	7,003 0 10
Net ..	9,81,987 8 11	....	23,33,675 11 4	....

From the table given in the margin it will be seen that the further improvement in net as compared with gross revenue is the result mainly of a reduction of Rs. 4,24,014-7-5 in charges under contingencies as compared with last year. Details will be given further on, but roughly speaking the decrease this year is mainly due to the abolition of distant agencies and the reduction in the demand for Barágara salt, and consequently in the charges for purchase, freight, agent's commission, &c. The increase in 'refunds' is the result of the greater activity in the Madras salt trade.

	As compared with 1886-87.		As compared with average of 5 years ending 1886-87.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment ..	....	3,548 8 2	1,17,577 0 8	....
Contingencies ..	..	4,20,465 15 3	49,959 13 1	....
Total ..	....	4,24,014 7 5	1,67,536 13 9	....
Refunds	30,441 10 10	....	16,572 2 4	....
Total ..	30,441 10 10	4,24,014 7 5	1,84,109 0 1	....
Net ..	....	3,93,572 12 7	1,84,109 0 1	....

19. The subjoined table gives, as in last year's report, the items of receipts and expenditure distributed under the heads of account, Salt, Customs, Abkári, Imperial and Provincial as the case may be, and Local Funds, to which they have been actually credited or debited, and is made the basis of the more detailed ex-

planations of the causes of increase and decrease given under the heads of the report to which they relate :—

		1886-87.	1887-88.	Increase.	Decrease.
Receipts.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	1,61,83,669 1 5	1,72,03,549 10 7	10,19,880 9 2	....
	Provincial	27,710 12 10	39,191 5 7	11,480 8 9	....
	Total	1,62,11,379 14 3	1,72,42,741 0 2	10,31,361 1 11	....
Sea Customs	Imperial	2,105 6 0	3,204 6 8	1,099 0 8	....
	Provincial	9,326 11 6	11,805 4 0	2,478 8 6	....
	Total	11,432 1 6	15,009 10 8	3,577 9 2	....
Land Customs	Imperial	9,020 5 4	9,000 0 0	....	20 5 4
	Provincial	106 0 0	....	....	106 0 0
	Total	9,126 5 4	9,000 0 0	....	126 5 4
A'bkári	Provincial	16,01,702 1 3	15,48,345 15 2	....	53,356 2 1
Port-dues, &c.	Local	88,206 12 5	88,738 1 8	531 5 3	....
Total	Imperial	1,61,94,794 12 9	1,72,15,754 1 3	10,20,959 4 6	....
	Provincial	16,38,845 9 7	15,99,342 8 9	....	39,503 0 10
	Local	88,206 12 5	88,738 1 8	531 5 3	....
	Total	1,79,21,847 2 9	1,89,03,834 11 8	10,21,490 9 9	39,503 0 10

		1886-87.	1887-88.	Increase.	Decrease.
Expenditure.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	11,77,917 10 0	17,12,049 3 2	5,34,131 9 2	....
	Provincial	9,20,907 10 6	....	....	9,20,907 10 6
	Total	20,98,825 4 6	17,12,049 3 2	....	3,86,776 1 4
Sea Customs	Imperial	36 0 0	1,30,584 5 2	1,30,548 5 2	....
	Provincial	1,35,494 10 6	....	....	1,35,494 10 6
	Total	1,35,530 10 6	1,30,584 5 2	....	4,946 5 4
Service Haks	Provincial	13,100 10 8	14,266 11 6	1,166 0 10	....
A'bkári	Provincial	34,576 13 6	31,350 15 4	....	3,225 14 2
Port-dues, &c.	Local Funds	67,120 1 5	67,329 8 10	209 7 5	....
Total	Imperial	11,77,953 10 0	18,42,633 8 4	6,64,679 14 4	....
	Provincial	11,04,079 13 2	45,617 10 10	....	10,58,462 2 4
	Local Funds	67,120 1 5	67,329 8 10	209 7 5	....
	Total	23,49,153 8 7	19,55,580 12 0	6,64,889 5 9	10,58,462 2 4

The percentage of charges to gross receipts is Rs. 10-5-6 as against Rs. 13-1-9 last year. Under the orders issued in connection with the last Provincial contract all expenditure under "Salt" and "Customs" is now Imperial. The item of service haks, which in 1886-87 was embodied in "Salt Provincial," has this year been separately shown for the reason that it is still a Provincial charge.

SALT REVENUE.

Sources of Salt Supply.

20. The sources of salt supply remained unchanged during the year under report.

Cost price of salt at the Works.

21. The cost price of salt at the Government Works at the Runn and at Bulsár remained unchanged during the year. The maximum, minimum and average prices recorded at the works in the Northern and Middle Konkan and Shiroda and Sánikatta are noted below :—

	Northern and Middle Konkan.		Shiroda.		Sa'nikatta.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 8 0	1 0 11	0 14 0	0 12 0	0 8 0	0 12 0
Minimum	0 0 6	0 0 6	0 3 0	0 4 6	0 4 0	0 6 0
Average	0 2 7	0 3 3	0 9 6	0 9 2	0 6 2	0 7 8

Sources of Salt Supply.

The maximum price of Rs. 1-0-11 shown for the Northern and Middle Konkan works was exceptional, having been realized at Mátunga during the early part of the season, before the duty was raised, for a particular description of salt of which the supply was short. The maximum at Shiroda is a little lower and at Sánikatta a good deal higher than last year. The average is slightly higher in the Konkan and at Sánikatta and a little lower at Shiroda. These fluctuations are due in the case of the Konkan and Shiroda to general causes. At Shiroda the effect of the opening of the Southern Marátha Railway is apparently beginning to make itself felt. At Sánikatta the prices ranged high during the year, on account of the short stock on hand consequent on the fall of rain during last manufacturing season, of which the Maliks took advantage to raise their rates.

Number of works open in British territory.

22. From the subjoined table it will be seen that the number of salt works open and in operation in British territory during the year under report exceeds the corresponding number for last year by three :—

		Salt Works open.		Increase.	Decrease.
		1886-87.	1887-88.		
Government	Runn Works ..	2	2	...	...
	Bulsár Works ..	2	1	...	1
Private or leased	Umbargaon... ...	1	1	...	...
	Bassein	21	22	1	...
	Ghodbandar ...	41	42	1	...
	Trombay	19	19	...	...
	Mátunga	23	23	...	...
	Uran	81	82	1	...
	Karanja	24	24	...	...
	Panvel	19	19	...	...
	Pen	33	33	...	...
	Shiroda	22	23	1	...
	Sánikatta	136	136	...	...
	Total ...	424	427	4	1

As mentioned in last year's report the works at Charvada in the Bulsár group were closed and manufacture of salt was concentrated at Dhárasna. Four new works were opened and in operation during the year, in the Bassein, Ghodbandar, Uran and Shiroda Tálukas respectively. Besides these, three new works, one in the Ghodbandar and 2 in the Bassein Táluka, were constructed, but manufacture did not commence until after the close of the year.

Expansion of manufacture.

23. There are also a few large works under construction in the Bassein, Trombay and Panvel Tálukas which will be duly noticed in the next year's report. Six new works and 7 extensions, besides 32 works and extensions, mostly small ones however, at Sánikatta, have been sanctioned during the year, and a large number of applications are still pending. These, however, are almost all for land in localities where works cannot be allowed without establishing new tálukas, and must wait till it is seen how far the works already sanctioned suffice as they come into full working order to satisfy their real demand. It would be obviously undesirable to incur heavy expenditure on establishments and offices under pressure of a merely speculative and temporary excitement.

Works in Goa Territory.

24. The number and area of the salt works in operation in Goa territory during the year are shown below with the corresponding figures for 1886-87 :—

Sources of Salt Supply.

	Number of Salt Works.		Area.	
	Season of 1887.	Season of 1888.	Season of 1887.	Season of 1888.
			Acres.	Acres.
On account of the British Government.				
In Bardez (Pernem)	5	2	18·61	6·26
In Goa (Ilhas)	40	37	91·75	85·66
In Sálsette	38	35	58·55	54·35
Total ...	83	74	168·91	146·27
On account of the Portuguese Government.				
In Goa (Ilhas)	17	16	56·93	56·29
In Sálsette	30	29	48·96	47·90
Total ...	47	45	105·89	104·19
On account of the Proprietors working on the excise system.				
In Bardez (Pernem)	76	80	236·37	250·14
In Goa (Ilhas)	1	2	1·80	3·07
In Sálsette	42	46	48·47	55·21
Total ...	119	128	286·64	308·42
Grand Total ...	249	247	561·44	558·88

There is on the whole a decrease of 2 in the number and of 2·56 acres in the area of the salt works worked as compared with the previous year. A number of works, some of them fallow and others worked last year by the British Government under contract, have been taken up by the proprietors or sub-lessees this year for cultivation under the British excise system, and several which were worked last year by the British and Portuguese Governments have been abandoned this year as unprofitable.

Cost of salt at the works in Goa.

25. The wholesale prices paid by merchants to manufacturers at the works ranged from 3 annas to 14 annas a maund, the average rate being 8 annas 11 pies or slightly higher than last year. The West of India and Portuguese Railway was opened during the latter part of the year under report, but there has not yet been time to judge of the extent to which prices at Goa are likely to be affected by the facilities afforded for the introduction of Bombay salt into the markets above the Ghâts hitherto chiefly supplied with Portuguese salt.

Imported salt.

26. The quantity of salt imported by sea was roughly 4,719 maunds against 3,842 maunds imported in 1886-87, an increase of 877 maunds 19 sers and 18 tolás. Of this increase, 570 maunds are table salt imported from London at Bombay, and the remainder Sindhá, most of it imported, under the circumstances described in paragraph 33 of last year's report, at Bombay and Broach under the name of country potash, but subsequently discovered to be really salt and dealt with accordingly.

27. The quantity of salt imported by land is trifling. It was this year 15 maunds 20 sers and 5 tolás against 14 maunds and 24 sers in 1886-87. Details are given in appended Statement VII.

28. The subjoined table exhibits the total production, loss and wastage, removals and balances of salt in stock at the end of the year for each of the last five years :— Production.

Years.	Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March
						Full Duty.	Duty-free or nominal Duty.	Total.	
	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1887-88. a.—Barágra	6,72,028 19 0	21,75,195 31 0	28,47,224 10 0	1,08,641 12 0	3·81	15,43,626 0 0	1,531 20 0	15,45,157 20 0	11,93,425 18 0
b.—Bulsár	1,70,707 0 0	2,72,421 0 0	4,43,128 0 0	7,558 0 0	1·70	3,23,337 0 0	900 0 0	3,24,237 0 0	1,11,333 0 0
c.—Rest of Presidency.	2,20,072 34 40	70,48,448 30 52	72,68,521 25 12	6,75,443 29 53	9·29	56,13,409 22 0	5,51,523 2 72	61,64,932 24 72	4,28,145 10 47
Total	10,62,808 13 40	94,96,065 21 52	1,05,58,873 35 12	7,91,643 1 53	7·4	74,80,372 22 0	5,53,954 22 72	80,34,327 4 72	17,32,903 28 47
d.—Portuguese Territory	2,01,358 30 0	3,84,762 29 40	5,86,121 19 40	44,922 37 40	7·64	2,10,917 15 40	1,62,632 5 0	3,73,549 20 40	1,67,649 1 40
Grand Total	12,64,167 3 40	98,80,828 11 12	1,11,44,995 14 52	8,36,565 39 13	7·50	76,91,289 37 40	7,16,586 27 72	84,07,876 25 32	19,00,552 30 7
1886-87. a.—Barágra	7,79,308 34 0	22,14,107 11 0	29,93,416 5 0	2,32,382 6 0	7·07	20,87,474 0 0	1,531 20 0	20,89,005 20 0	6,72,028 19 0
b.—Bulsár	75,784 0 0	4,38,257 0 0	5,14,041 0 0	28,477 0 0	5·53	3,14,657 0 0	200 0 0	3,14,857 0 0	1,70,707 0 0
c.—Rest of Presidency.	6,45,326 1 0	61,28,833 0 16	67,74,159 1 16	6,76,146 20 56	9·98	53,62,633 2 0	5,15,306 24 0	58,77,939 26 0	2,20,072 34 40
Total	15,00,418 35 0	87,81,197 11 16	1,02,81,616 6 16	9,37,005 26 56	9·11	77,64,764 2 0	5,17,038 4 0	82,81,802 6 0	10,62,808 13 40
d.—Portuguese Territory	2,06,202 27 8	3,50,127 3 0	5,56,329 30 8	35,635 18 48	6·40	1,75,690 20 0	1,43,645 1 40	3,19,335 21 40	2,01,358 30 0
Grand Total	17,06,621 22 8	91,31,324 14 16	1,08,37,945 36 24	9,72,641 5 24	8·97	79,40,454 22 0	6,60,683 5 40	86,01,137 27 40	12,64,167 3 40
1885-86. a.—Barágra	21,46,841 37 0	19,38,685 13 0	40,85,527 10 0	3,44,932 36 0	8·44	29,59,754 0 0	1,531 20 0	29,61,285 20 0	7,79,308 34 0
b.—Bulsár	18,716 0 0	3,67,283 0 0	3,85,999 0 0	14,051 0 0	3·63	2,95,761 0 0	400 0 0	2,96,161 0 0	75,784 0 0
c.—Rest of Presidency.	4,58,658 28 0	63,58,558 8 40	68,17,216 36 40	5,09,338 5 0	7·47	51,71,056 8 40	4,91,496 22 0	56,62,552 30 40	6,45,326 1 0
Total	26,24,216 25 0	86,64,526 21 40	1,12,88,743 6 40	8,68,322 1 0	7·69	84,26,574 8 40	4,93,428 2 0	89,20,002 10 40	15,00,418 35 0
d.—Portuguese Territory	1,63,565 16 0	4,48,565 39 20	6,12,131 15 20	53,915 2 12	8·80	2,15,441 0 0	1,36,572 26 0	3,52,013 26 0	2,06,202 27 8
Grand Total	27,87,782 1 0	91,13,092 20 60	1,19,00,874 21 60	9,22,237 3 12	7·74	86,42,015 8 40	6,30,000 28 0	92,72,015 36 40	17,06,621 22 8
1884-85. a.—Barágra	16,16,924 19 0	19,51,960 4 0	35,68,884 23 0	78,086 6 0	2·18	13,42,425 0 0	1,531 20 0	13,43,956 20 0	21,46,841 37 0
b.—Bulsár	341 0 0	3,01,362 0 0	3,01,703 0 0	7,870 0 0	2·60	2,75,117 0 0	....	2,75,117 0 0	18,716 0 0
c.—Rest of Presidency.	6,46,659 32 44	59,59,614 32 76	66,06,274 25 40	8,05,122 1 40	12·18	48,96,289 8 0	4,46,204 28 0	53,42,493 36 0	4,58,658 28 0
Total	22,63,925 11 44	82,12,936 36 76	1,04,76,862 8 40	8,91,078 7 40	8·50	65,13,831 8 0	4,47,736 8 0	69,61,567 16 0	26,24,216 25 0
d.—Portuguese Territory	2,64,904 0 70	2,86,949 10 40	5,51,853 11 30	37,796 14 30	6·84	2,11,568 29 0	1,38,922 32 0	3,50,491 21 0	1,63,565 16 0
Grand Total	25,28,829 12 34	84,99,886 7 36	1,10,28,715 19 70	9,28,874 21 70	8·42	67,25,399 37 0	5,86,659 0 0	73,12,058 37 0	27,87,782 1 0
1883-84. a.—Barágra	6,22,184 0 0	22,25,683 20 0	28,47,867 20 0	34,736 21 0	1·22	11,91,675 0 0	1,531 20 0	11,96,206 20 0	16,16,924 19 0
b.—Bulsár	3,659 0 0	2,22,438 10 0	2,26,097 10 0	3,437 20 0	1·52	2,22,318 30 0	....	2,22,318 30 0	341 0 0
c.—Rest of Presidency.	9,91,103 24 0	54,64,124 18 39	64,55,228 2 30	6,33,485 39 26	9·81	47,73,280 5 0	4,01,802 5 0	51,75,082 10 40	6,46,659 32 44
Total	16,16,946 24 0	79,12,246 8 30	95,29,192 32 30	6,71,660 0 26	7·04	61,90,273 35 0	4,03,333 25 0	65,93,607 20 40	12,63,925 11 44
d.—Portuguese Territory	6,66,401 28 0	2,03,590 29 5	8,69,992 17 5	90,958 16 75	10·42	3,61,018 23 0	1,53,011 16 20	5,14,129 30 20	2,64,904 0 70
Grand Total	22,83,348 12 0	81,15,836 37 35	1,03,99,185 9 35	7,62,618 17 21	7·33	65,51,292 18 40	5,56,445 1 20	71,07,737 19 60	25,28,829 12 34
1882-83. a.—Barágra	93,803 0 0	17,96,155 13 0	18,89,958 13 0	1,00,106 33 0	5·29	11,66,636 0 0	1,031 20 0	11,67,667 20 0	6,22,184 0 0
b.—Bulsár	12,716 0 0	2,57,146 25 0	2,69,862 25 0	7,561 0 0	2·80	2,58,642 25 0	....	2,58,642 25 0	3,659 0 0
c.—Rest of Presidency.	11,02,586 23 0	55,46,512 32 0	66,49,099 15 0	6,94,862 20 0	10·45	46,61,660 26 0	3,01,472 25 0	49,63,133 11 0	9,91,103 24 0
Total	12,09,105 23 0	75,99,814 30 0	88,08,920 13 0	8,02,530 13 0	9·11	60,86,939 11 0	3,02,504 5 0	63,89,443 16 0	16,16,946 24 0
d.—Portuguese Territory	6,05,039 30 0	6,35,944 33 0	12,40,984 23 0	99,988 5 0	8·05	3,30,311 26 0	1,44,283 4 0	4,74,594 30 0	6,66,401 28 0
Grand Total	18,14,145 13 0	82,35,759 23 0	1,00,49,904 36 0	9,02,518 18 0	8·98	64,17,250 37 0	4,46,787 9 0	68,64,038 6 0	22,83,348 12 0
Total of 5 years ending 1886-87.	1,11,20,726 20 42	4,30,95,899 22 67	5,42,16,626 3 29	44,88,889 25 47	8·27	3,62,76,413 3 0	28,80,575 3 60	3,91,56,988 6 60	1,05,70,718 11 2
Average	22,24,145 12 8	86,19,179 36 55	1,08,43,325 8 53	8,97,777 37 9	8·27	72,55,282 24 48	5,76,115 0 60	78,31,397 25 28	21,14,140 26 16

Production.

Details of the year's produce and sales of each táluka are given in Appendix V.

Opening balances. Season's produce. Closing balances.

29. The year commenced with a balance of 6,72,028 maunds of Barágra salt, about a lákh less than at the commencement of 1886-87, the stock having been greatly depleted by the run upon it, owing to the failure of the Sambhár Lake supply during the years 1884-85 and 1885-86. The quantity manufactured and brought to account, though large, was nearly half a lákh less than in 1886-87, but the loss and wastage for the year were less by more than a lákh, and the demand from the markets mostly supplied from Sambhár having ceased, the sales fell off by more than 5 lákhs, and the year ended with a balance of 11,93,425 maunds. At Bulsár, the opening balance was large, but the crop, owing to the closing of Chervadda, and the fact that many of the pans at Dhárásna were new, was small, being only 2,72,421 maunds against 4,38,257 maunds last year. The sales were higher than usual, being 3,23,337 against 3,14,657 maunds in 1886-87 and 2,95,764 maunds in 1885-86, so that at the end of the year the balance in hand was reduced from 1,70,707 to 1,11,333 maunds. This, however, is still a good deal higher than it had been for many years previous to 1886-87. In the rest of the Presidency the stocks which at the commencement of the year had fallen undesirably low, being only 2,20,072 lákhs, have recovered considerably. Owing partly to the opening of new works and partly to increased energy on the part of the manufacturers, the year's crop was nearly 10 lákhs larger, and though there was an increase of nearly 3 lákhs in the sales, the year closed with an increase of over 2 lákhs in the stocks in hand. In Goa territory the crop was a good one being some 30,000 maunds in excess of last year, but the issues were heavier, and the result was a reduction of the closing balance from 2,01,358 to 1,67,649 maunds. The total stock in hand at all the works at the end of the year has increased from 12½ to 19 lákhs. But as the different groups of works supply different markets, and deficiencies at one group cannot as a rule be met from surplus stocks at another, the total figures are of little practical use apart from the details.

Loss and Wastage.

Runn works.

30. The total quantity of salt written off on account of loss and wastage, exclusive of Portuguese territory is 7,91,643 maunds 1 ser 53 tolas, showing a decrease of 1,45,362 maunds 25 sers 3 tolas as compared with last year. In the case of Barágra salt alone the decrease comes to 1,23,740 maunds 34 sers and is attributable in part to the smaller quantity of salt cleared and removed, and in part probably to the improvements in the drainage of the open stores carried out during the earlier part of the season. The percentage is still higher than it should be, and there is reason to suppose that this is chiefly due to defects in the weigh-bridge used in determining the quantity stored. This question has been separately brought to the notice of Government, and steps have been taken for the repair of the bridge and its removal to a position out of the way of general traffic, where it will be less liable to derangement.

Bulsár.

31. The quantity written off at Bulsár this year was 7,558 maunds only, the percentage being 1·70 against 5·53 in 1886-87. This satisfactory result is due partly to greater care and experience in estimating the contents of the rectangular heaps in which all the salt at these works is now stored, but chiefly to the pains taken by the Agrias to thatch them properly.

Rest of Presidency.

32. In the rest of the Presidency the percentage is 9·29 as against 9·98 in the previous year. The loss by floods this year

Loss and Wastage.

has been insignificant. In the Ankola Táluka there has been some loss owing to a fall of rain which resulted in the salt being wetter than usual when it was lodged in the kothárs. But by far the greatest part of the percentage shown is due to over-estimation. The quantities written off on this account vary from 3·28 per cent. in Mátunga to 14·3 per cent. in Karanja and are largest in Karanja, Uran and Pen, notwithstanding the introduction into those tálukas of the system of estimation by measurement under the orders conveyed in Government Resolution No. 9220 of the 17th November 1885. Whether the estimate be made by measurement or by eye, much must necessarily depend on the personnel of the establishment, and the conditions under which the work of estimation is carried out. The quantity on account of loss and wastage written off during the year was 44,922 maunds 37 sers 40 tolas. The percentage is 7·64 against 6·40 last year.

Portuguese Works.

33. The system of storing salt in rectangular heaps, referred to in paragraph 38 of last year's report, was fully adopted, except in regard to the framing of rules for measurement of contents, in the Surat Range during the year under report, and the diminution in the percentage of wastage which has followed seems to prove that with proper care in thatching the wastage need be no greater than in conical heaps, and that there is little or no foundation for the other objections urged against it in the Konkan. The Agrias in the Konkan, however, dislike the system, and it is difficult, without using an undesirable amount of pressure, to get them to give it a fair trial. No conclusive results have as yet been obtained. But it is hoped that at some of the new works now being constructed by capitalists less obstinately conservative than the Shilotris of the old works, opportunities may be afforded in the course of the next year or two, of comparing it fairly with the old system.

Rectangular heap system.

34. The distribution of the issues for 1887-88 and the previous year is exhibited below :—

Distribution. Baragra Salt.

	1886-87.					1887-88.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces, Panjáb and Oudh.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda	39,506 20	2,71,539	6,17,037	1,81,560	11,09,642 20	63,191 20	3,48,969	2,00,517	2,05,840	8,18,517 20
Ahmedabad Depôt ..	1,06,780 0	.....	.....	21,257	1,28,037 0	1,10,273 0	.....	.....	21,804	1,32,077 0
Agencies	3,48,589 0	1,89,366	.....	3,13,371	8,51,326 0	3,52,097 0	98,340	.....	1,44,126	5,94,563 0
Total ...	4,94,875 20	4,60,905	6,17,037	5,16,188	20,89,005 20	5,25,561 20	4,47,309	2,00,517	3,71,770	15,45,157 20

Considered according to method of distribution.

The issues show a total decrease of 5,43,848 maunds as compared with last year, attributable generally to the causes noticed above, paragraph 18, viz., the cessation of the demand from markets normally supplied from sources in Northern India, the abolition of the agencies beyond the Presidency, and the competition of Panchbadhra salt. As might be expected, it shows itself about equally in the issues from the main stores and from the agencies. In those from the Ahmedabad depôt, which are mainly for local consumption, there is a slight increase. In spite of the large decline as compared with last year, however, the issues are still more than two lákhs in excess of those for 1884-85, the latest year in which they were unaffected by the abnormal demand arising from the failure of the Sambhár lake crop in 1885-86.

From Khárághoda.

35. The issues from the main stores at Khárághoda show a net decrease of 291,125 maunds. There is a further decline of

Distribution. Bara'gra Salt.

	Mds.
Central Provinces ...	77,430
Central India, Málwa and Rájputána ...	24,280
Local consumption ...	23,685
	1,25,395

4,16,520 maunds in the issues for the North-West Provinces, Punjáb and Oudh, the demand for which is met entirely from the main stores; but against this has to be set off the increase of 1,25,395 maunds under other heads specified in the margin. The rise in the issues direct from the main stores to the Central Provinces and Central India, Málwa and Rájputána, is due to the abolition of the agencies at Gadarwara, Jabalpur, Ujain, Bhávnagar, and Mandsar, through which those localities previously drew most of their supply. The removals from the main stores for local consumption have shared in a general increase which will be noticed in considering the issues according to their destination.

From Ahmedabad Depôt.

36. Sales from the Ahmedabad Depôt show a net increase of 4,040 maunds as compared with last year, of which 3,493 maunds are in issues for local consumption and 547 maunds in issues for Central India including Málwa and Rájputána.

From the Agencies.

37. The business done at the agencies shows a decrease of 2,56,763 maunds as compared with last year. The sales for the Central Provinces and Central India, including Rájputána and Málwa, were less by 91,026 maunds and 1,69,245 maunds respectively in consequence of the closing of the agencies in those localities. The issues for local consumption increased by 3,508 maunds.

Considered according to destination.
For local consumption.

38. Dealing with each branch of the trade separately the subjoined table shows in detail the issues for local consumption. There is an increase of 30,686 maunds this year. The Panch Maháls and Káthiáwár show a decline of 4,999 maunds and 263 maunds respectively. Everywhere else there is a substantial improvement, which is most marked in the case of the Mahi Kántha. :—

District.	From Khárághoda.		From Ahmedabad Depôt.		From Agencies.		Total.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	7,972 20	10,601 20	82,588 0	85,242 0	32,037 0	32,008 0	1,22,597 20	1,27,851 20
Kaira	..	..	1,232 0	560 0	95,570 0	97,341 0	96,802 0	97,901 0
Broach	..	534 0	..	..	..	..	..	534 0
Panch Maháls	..	..	71 0	101 0	68,005 0	62,976 0	68,076 0	63,077 0
Gáekwár's Territory ..	14,745 0	22,586 0	4,148 0	2,810 0	93,947 0	93,140 0	1,12,840 0	1,18,536 0
Mahi Kántha Agency ..	4,943 0	16,529 0	17,526 0	20,070 0	14,482 0	16,572 0	36,951 0	53,171 0
Rewa Kántha Agency ..	..	..	1,215 0	1,490 0	14,981 0	19,419 0	16,196 0	20,909 0
Pálanpur Agency	9,925 20	11,068 20	..	..	22,887 0	23,580 0	32,812 20	34,648 20
Káthiáwár Agency ..	1,775 20	1,512 20	..	..	..	..	1,775 20	1,512 20
Cambay	..	..	..	..	6,680 0	7,061 0	6,680 0	7,061 0
Bombay	145 0	330 0	..	..	..	..	145 0	330 0
Poona	..	30 0	..	..	..	..	..	30 0
Total ..	39,506 20	63,191 20	1,06,780 0	1,10,273 0	3,48,589 0	3,52,097 0	4,94,875 20	5,25,561 20

Free issues under agreements with Native States.

	Mds. s.
Pátri	340 20
Jhinjhuváda ...	340 20
Rádhanpur ...	350 20
Cambay	500 0
Total ...	1,531 20

As usual, the total quantity of salt shown above as issued for local consumption includes 1,531 maunds 20 sers granted free of duty to the Native States named in the margin, by way of compensation for the suppression of their salt works.

Central Provinces.

39. The increase in the removals to the Central Provinces direct from the main stores and the decrease in the sales from the agencies result together in a net decrease of 13,596 maunds which is smaller than might have been expected considering the disturbance in the usual channels of supply which may be supposed to have resulted from the closing of the agencies at Jabalpur and Gadarwara in June last. The following table exhibits the quantities consigned direct from the main stores to each station in the Central Provinces :—

Distribution. Bara'gra Salt.

Names of Stations.	1886-87.	1887-88.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Badnera or Kampti ...	23,763	30,705	6,942	...
Harda...	26,433	22,962	...	3,471
Timarni	5,607	4,806	...	801
Sioni	13,617	18,690	5,073	...
Itarsi	12,282	13,350	1,068	...
Bagra...	6,675	6,675	...	...
Semri	4,806	4,539	...	267
Sohagpur	11,214	7,476	...	3,738
Piparia	10,413	9,612	...	801
Bankheri	7,743	9,078	1,335	...
Gadarwara	3,204	23,229	20,025	...
Dularia	267	534	267	...
Kareli	32,307	20,559	...	11,748
Narsingpur	6,408	7,743	1,335	...
Chindwára	21,360	25,098	3,738	...
Sháhpura	1,869	3,204	1,335	...
Deori	4,539	9,612	5,073	...
Sehora Road	5,073	5,607	534	...
Salimabad	7,209	5,607	...	1,602
Katni	46,458	38,181	...	8,277
Myhera	8,010	4,005	...	4,005
Satna	3,471	...	...	3,471
Hoshangabad	5,874	4,005	...	1,869
Khirkian	2,403	1,068	...	1,335
Achnera	267	...	...	267
Babai	...	267	267	...
Bohani	...	534	534	...
Jabalpur	...	71,289	71,289	...
Wardha	...	267	267	...
Mirganj	...	267	267	...
Akola	267	...	...	267
Total ...	2,71,539	3,48,969	1,17,349	41,919

For the North-West Provinces.

40. The issues for the North-West Provinces show a decrease of 4,16,520 maunds, but still amount to over 2 lákhs as compared with about ¼ of a lákh before the failure of the crop at the Sambhar Lake on which these provinces previously depended for their supply. It remains to be seen to what extent this demand will prove to be permanent. The issues for the Punjab and Oudh have entirely ceased this year.

For Rajputana and the Central India Agency and Bengal.

41. The total issues for Rajputana, Central India and Bengal show a net decline of 1,44,418 maunds, details of which are given in the subjoined table :—

Districts.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Rájputana.. Rajputana ..	23,229	3,846	18,821	18,881	31,038	31,011	73,088	53,738
Rájputana.. Málwa, including Holkar's Territory	1,47,384	1,99,858	2,436	2,785	1,60,155	89,358	3,09,975	2,92,001
Central India Agency Sindia's Territory	534	534	..	..	84,924	14,019	85,458	14,553
Central India Agency Central India and Bhopál	10,413	1,602	..	138	35,322	1,434	45,735	3,174
Bengal	..	..	..	..	1,932	8,304	1,932	8,304
Total ..	1,81,560	2,05,840	21,257	21,804	3,13,371	1,44,126	5,16,188	3,71,770

The issues for the year, though they are about 1,35,000 maunds less than in 1886-87, have not sunk below the level at which they stood in 1884-85, before the inflation caused by the failure of the Sambhár Lake supply commenced. Considering the fact that the agencies at Neemuch, Ujjain, Bhávnagar, Rutlam and Mandsar in Rájputána, and Gwaliar in Central India, were closed during the

Distribution Bara'gra Salt.

year, and the competition of Pachbhadra salt, this result may be regarded as satisfactory. In Bengal there is a small increase.

Exports by roads.

42. The road-borne exports to Rájputána, Málwa and Central India have increased this year by 547 maunds, being 21,804 against 21,257 maunds in 1886-87. The whole quantity went from the Ahmedabad Depôt. The extent of the trade practically depends on the number of carts and pack bullocks seeking return loads from Ahmedabad, but since the opening of the Rajputana-Malwa Railway the road traffic has dwindled into insignificance.

Exports by Rail to Rájputána.

43. Of the direct consignments by rail those to stations in Rájputána are insignificant, being only 2,670 maunds against 23,229 last year. The heavy decrease is mainly due to the opening of the Panchbhadra line. The salt agencies at Abu Road and Rohera were temporarily closed during the year along with others in Málwa and the Central Provinces, but at the request of the Agent Governor-General for Rajputana they were re-opened on the 5th and 10th October last respectively as per Government Resolution No. 6549, dated 28th September 1887, in the Revenue Department.

To Málwa.

The consignments to stations in Málwa for the last two years are shown in the following table. Those for 1887-88 show an increase of 50,730 maunds over last year :—

Stations.	1886-87.	1887-88.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	25,632	23,229	...	2,403
Indore	1,01,193	83,304	...	17,889
Fatehabad	2,136	3,204	1,068	...
Ujjain	14,952	30,972	16,020	...
Chambal	1,602	1,068	...	534
Barnagar	...	11,481	11,481	...
Ranija	534	1,602	1,068	...
Pahlia	1,068	1,068	...	...
Barwaha	267	1,602	1,335	...
Jaora	...	15,486	15,486	...
Dhodhar	...	1,869	1,869	...
Neemach	...	267	267	...
Mandesar	...	15,753	15,753	...
Rutlam	...	7,209	7,209	...
Total ...	1,47,384	1,98,114	71,556	20,826

which occurs chiefly at the stations of Ujjain, Barnagar, Jaora, Mandesar and Rutlam where the Agencies were closed on 1st June 1887.

General progress of demand.

44. The following table shows the sales of Barágara salt since 1873-74 :—

Years.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rajputana and Málwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	8,30,793
1877-78 ...	4,67,992	4,19,127	...	89,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ...	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157

Distribution. Sea Salt.

As mentioned in paragraph 52 of last year's report, the sales during the last two years cannot be used for purposes of comparison. Omitting these two years it will be seen that the progressive increase has been fairly maintained.

45. The following comparative statement shows the quantities of sea salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara in British territory, and from those in Portuguese territory, together with the distribution of the issues :— Distribution, Sea Salt.

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabar.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	...	...	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ...	11,83,787	11,84,875	18,707	19,456	8,65,734	6,94,897	6,28,050	5,70,639	10,19,846	10,98,891
Shiroda	...	...	...	...	...	...	...	...	...	315
Sánikatta	...	...	...	...	...	...	...	...	...	4,166
Total ...	11,83,787	11,84,875	18,707	19,456	8,65,734	6,94,897	6,28,050	5,70,639	10,19,846	11,03,372
Portuguese India	...	...	...	...	...	...	...	...	36,979	50,312
Grand Total ...	11,83,787	11,84,875	18,707	19,456	8,65,734	6,94,897	6,28,050	5,70,639	10,56,825	11,53,684

From.	For Export to—*continued.*				For Local Consumption.					
	Foreign Malabár (Travancore and Cochin).		Mysore.		In Portuguse India.		Within the Presidency.		Total.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	900	3,14,857	3,23,337	3,14,857	3,24,237
Umbargaon	...	...	...	...	...	...	8,434	8,133	8,434	8,133
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen ...	5,01,338	5,38,960	...	...	...	...	14,02,437	18,25,330	56,19,899	59,33,048
Shrioda	...	...	...	...	...	...	43,047	56,394	43,047	56,709
Sánikatta	...	...	47,106	1,064	...	...	1,59,453	1,61,812	2,06,559	1,67,042
Total ...	5,01,338	5,38,960	47,106	1,064	...	900	19,28,228	23,75,006	61,92,796	64,89,169
Portuguese India	...	...	...	462	1,49,658	1,67,550	1,32,699	1,55,226	3,19,336	3,73,550
Grand Total ...	5,01,338	5,38,960	47,106	1,526	1,49,658	1,68,450	20,60,927	25,30,232	65,12,132	68,62,719

From Bulsár Works.

The sales from the Bulsár Salt Works have been steadily on the increase. This year they show an excess of 8,680 maunds. The entire quantity sold was removed for local consumption, and as stated in paragraph 54 of last year's report there is little chance that Bulsár salt will ever secure a place in the export trade with places beyond the Presidency. The stock of salt at Daman having been exhausted, 900 maunds were sent during the year from Bulsár to meet the demands of the Portuguese Government under the several clauses of the Treaty.

From Umbargaon.

46. The quantity of salt sold at the Umbargaon Salt Works this year was 8,133 maunds against 8,434 in 1886-87. The decrease of 301 maunds is trifling and calls for no remark. The whole quantity removed was for consumption within the Presidency.

From Works near Bombay.

47. There has been a large increase in the issues from all the works round Bombay except those in the Ghodbandar, Uran and Karanja Tálukas, from which a part of the business has ap-

Distribution. Sea Salt.

apparently been taken for the time by Bassein, Mátunga and Pen. The net increase in the entire group amounts to 3,13,149 maunds.

From Shiroda.

48. Sales at the Shiroda works show an improvement of 13,662 maunds over last year. Excepting some 315 maunds exported to British Malabár the entire quantity sold was for consumption in British districts.

From Sánikatta.

49. In the issues from the Sánikatta works there is a decline of 39,517 maunds, which is considerable in proportion to the total sales. This is due partly to the high prices demanded by the Maliks and partly to a decrease in the number of carts and pack bullocks laden with cotton from Dhárwár and seeking return loads of salt, owing to the opening of the Southern Marátha Railway. This year Sánikatta exported some 4,166 maunds to British Malabár, but the exports to Mysore fell off by 46,042 maunds.

From works in Portuguese India.

50. No exports were made from Daman during the year, the operations being confined strictly to issues on account of domestic consumption and fish-curing. There is an increase of over ½ a lákh, in which all branches of the trade participated, in the issues from works in the Goa territory.

From British and Portuguese works together.

51. Taking British and Portuguese territory together the removals of sea salt show an increase of 3,50,587 maunds, of which 54,214 maunds occur at Portuguese and 2,96,373 maunds at British works.

Issues for various markets.

52. Coming now to the distribution of the issues according to their destination, it may be as well to explain that the quantities assigned to Calcutta and to British and Foreign Malabár, to which salt is exported by sea direct from the works, as also exports from Portuguese to British districts and *vice versâ*, and to Mysore, are taken from the permits covering the exports, and those to the Central Provinces, Central India and the Nizám's territory from monthly returns furnished by the Railway Companies. The balance of the issues, after deducting the quantities thus accounted for, is classed under local consumption. Some further deduction ought, strictly speaking, to be made from this item on account of exports by road. The information as to the extent of such exports hitherto supplied by the Examiner of Guaranteed Railway Accounts is, however, not available this year as the agency for the registration of external land statistics has been abolished. In considering the following remarks allowance must be made for this circumstance, the effect of which, in conjunction with the method of thus ascertaining the distribution above described, is of course to increase unduly the residuum treated as consumed locally after deducting exports.

For Central Provinces

53. The exports to the Central Provinces are practically the same as last year, the increase being 1,088 maunds in a trade of nearly 12 lákhs.

For Central India

54. The issues for Central India are as usual trifling and call for no remarks.

For Nizam's territory.

55. The exports to the Nizám's territory by rail amounted to 6,94,897 maunds. The agency for the registration of the land trade statistics having been done away with since last year, the road-borne exports cannot be fixed, but assuming them to have been the same as last year the total exports would appear to be 8,95,900 maunds.

For Calcutta.

56. The exports to Calcutta amounted to 5,70,639 maunds against 6,28,050 in 1886-87, showing a decrease of 57,411 maunds during the year under report. As has been explained in former reports, the trade is dependent on the state of the freight

Distribution. Sea Salt.

market, and the rates being rather high during the year, shipments of salt were smaller.

For British Malabár.

57. The exports to British Malabár have again made a most material advance. The quantity removed this year was 11,53,684 maunds against 10,56,825 in 1886-87, giving an increase of 96,859 maunds. Of the total removals noted above, 50,312 maunds as against 36,979 maunds last year went from the works in Portuguese territory. Sánikatta and Shiroda sent 4,166 and 315 maunds respectively. This is the first year in which the Shiroda works have contributed to the trade. The remaining 10,98,891 maunds were supplied from the seashore works near Bombay.

For Foreign Malabár.

58. The exports to Foreign Malabár, which are entirely for the Travancore and Cochin States, show a further increase of 37,622 maunds. Nominal duty only is paid on these issues.

For Mysore.

59. Of the salt which found its way to Mysore 1,064 maunds were provided by the Sánikatta works and 462 maunds by those in Goa territory. These are entirely road-borne. It is probable that much salt not shown by the permits as destined for Mysore may have found its way there from adjoining British districts, and that the apparent decline of 46,042 maunds in the supply from British works is only nominal.

For Local consumption in Portuguese territory.

60. The quantity of salt issued for local consumption in Portuguese territory, including 900 maunds sent from Bulsár to Daman, amounted to 1,68,450 maunds against 1,49,658 maunds in 1886-87 and shows an increase of 18,792 maunds.

In British territory.

61. Deducting now from the total quantities of sea salt disposed of during the year the issues to the several territories mentioned above, the balance left for local consumption within the Presidency is 25,30,232 maunds against 20,60,927 in 1886-87. The increase of 4,69,305 maunds is made up of 4,46,778 in the issues from British works and of 22,527 in the issues from Portuguese works. It is probable, however, that a deduction of nearly 2½ lákhs should be made from this increase on account of unregistered road traffic to the Nizam's territory and Mysore.

Free issues.

62. The issues of salt duty-free amounted to 1,76,095 maunds as against 1,57,813 maunds in 1886-87. The details are given in the subjoined table :—

Issues.	1886-87.	1887-88.	More.	Less.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1. Under the terms of the Portuguese Treaty ...	1,43,645 1 40	1,62,632 5 0	18,987 3 40	.....
2. Under the terms of the Janjira Convention ...	11,327 32 0	8,035 0 0	.....	3,292 32 0
3. To replace salt lost at sea before final check ...	400 32 0	978 1 72	577 9 72	.....
4. For fish-curing yards in British territory ...	2,440 0 0	3,550 0 0	1,110 0 0	.....
5. Issue from Bulsár works to replenish stock at Daman	.....	900 0 0	900 0 0	.....
6. Specimen salt sent to England for the Norwich Museum in Cheshire	.....	0 1 0	0 1 0	.....
Total ...	1,57,813 25 40	1,76,095 7 72	21,574 14 32	3,292 32 0
		Deduct Decrease ...	3,292 32 0	
		Net Increase ...	18,281 22 32	

Particulars of the issues under item 1 are given below :— Under the Portuguese Treaty.

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	83,915 4 0	87,055 20 0	41,524 35 0	60,322 5 0	6 0 0	800 0 0	1,25,445 39 0	1,48,177 25 0
Daman	12,269 0 0	9,630 0 0	5,930 2 40	4,824 20 0	.....	.....	18,199 2 40	14,454 20 0
Total ...	96,184 4 0	96,685 20 0	47,454 37 40	65,146 25 0	6 0 0	800 0 0	1,43,645 1 40	1,62,632 5 0

There is an increase, this year, of 18,987 maunds 3 sers 40 tolas, the whole of which has occurred in Goa. It occurs chiefly in the quantity issued for fish-curing which fluctuates considerably from year to year. There is also a somewhat marked increase in the small quantity issued for manure. The small difference in the issues for domestic consumption depends on census returns furnished by the Portuguese authorities, by which the issues at 14 lbs. a head are regulated. It may be noted that the calculations are regulated by the treaty year which runs from the 15th of January. The figures which appear in these tables are for the official year, and include the transactions of parts of two treaty years. The decrease under item 2 is due to the fact that last year's issues embodied transactions of two years as explained in paragraph 71 of last year's report. The only other item requiring notice is the increase of 1,110 maunds in the issues for fish-curing due to the increasing popularity of the yard at Vengurla referred to above, paragraph 14.

Under the Janjira Convention.

For fish-curing in British Territory.

General features of the year's transactions.

63. The transactions of the year as a whole have been marked by the final cessation of the abnormal demand for Barágra salt which affected the figures for the last two years, the continued development of the trade with the Malabár Coast, the maintenance of that with the Central Provinces and an increase, even allowing for unrecorded exports by road, in the quantity which may be assumed to have passed into local consumption. There has been a decline in the exports to Calcutta which, however, are normally liable to considerable fluctuations.

CONSUMPTION.

Consumption.

For the whole Presidency.

64. The total quantity of salt which passed into consumption in the Presidency as arrived at in the manner described above, paragraph 52, amounted to 30,60,528 maunds. From this a deduction must be made for unrecorded road-exports to the Nizám's territory and Mysore which, taking last year's figures as a guide, may be roughly estimated at 2,47,000 maunds, leaving 28,13,528 maunds as the estimated local consumption. Taking the population at 19,967,148 souls as given in last year's report, the average consumption per head comes to 11·59 lbs. as against 10·54 last year. This rate is the highest on record since the organization of the Department.

	Maunds.
Barágara salt (para. 38) ...	... 5,25,561
Sea salt (para. 61) ...	... 25,30,232
Total	... 30,55,793
Add—	
Imported salt (paras. 26 &27) ...	4,735
Total	... 30,60,528
Deduct—	
Probable exports by road to Nizám's territory and Mysore.	2,47,000
Balance for local consumption.	28,13,528

In Gujarát.

65. The quantity of salt removed for consumption in Gujarát was :—

	Mds.
Barágara salt issued for local consumption.	5,25,561
Bulsár salt	3,23,337
Konkan salt carried by rail to stations in Gujarát	3,130
Carried over ...	8,52,023

		Mds.
Add—	Brought forward...	8,52,028
	Imported salt	759
		8,52,787
Deduct—		
	Exports of Bulsár salt to districts outside the Province of Gujarát ...	10,437
	Balance ...	8,42,350

This quantity for a population of 6,709,236 gives an average consumption of 10·33 lbs per head.

65*a*. The quantity of salt consumed in the other parts of the Presidency, viz. the Konkan, the Deccan, Khándesh, the Southern Marátha Country and North Kánara, may be estimated as under:— In the rest of the Presidency.

		Mds.
	Quantity of salt consumed in the whole Presidency (para. 64) ...	28,13,528
Deduct—		
	Quantity of salt consumed in Gujarát (para. 65)...	8,42,350
		19,71,178

The population concerned being taken at 13,257,912 souls, the average consumption per head comes to 12·23 lbs.

66. The following statement shows the annual average rates of consumption per head of population for the whole Presidency, for Gujarát, and for Khándesh, the Decean and other districts respectively since 1881-82:—

Years.	For the whole Presidency, including Jangira.		Gujarát.		Khándesh, the Deccan and other Districts of the Presidency, including Janjirá.	
	Population* 19,967,148.		Population 6,709,236.		Population 13,257,912.	
	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82 ...	23,25,587	9·62	7,08,713	8·69	16,16,874	10·09
1882-83 ...	23,93,589	9·90	7,45,536	9·01	16,48,053	10·28
1883-84 ...	26,28,669	10·87	7,97,024	9·77	18,31,645	11·43
1884-85 ...	25,22,082	10·43	8,08,862	9·92	17,13,220	10·69
1885-86 ...	26,27,729	10·82	8,35,382	10·24	17,92,347	11·18
1886-87 ...	25,59,659	10·54	8,09,538	9·92	17,50,121	10·92
1887-88 ...	28,13,528	11·59	8,42,350	10·33	19,71,178	12·23

* In the calculations for the years 1885-86, 1886-87, and 1887-88, the population of the whole Presidency has been taken at 19,967,148, and that of Khándesh, the Deccan and other districts of the Presidency at 13,257,912.

The absolute accuracy of the rates above given for this year cannot, as far as the whole Presidency and the rest of the Presidency, excluding Gujarát, are concerned, be depended upon. But even these may, I think, be accepted as approximately correct, and it is satisfactory to note that the consumption in Gujarát, which is not affected by the doubts arising from the want of statistics of road exports, is higher than it has yet stood.

67. The following table shows the wholesale market prices of salt as distinguished from the prices at the works, in each district of the Presidency during the months of April, August and December of each of the years 1886 and 1887. The rates quoted are those given in the price current lists published in the *Government Gazette*:—

Consumption.

Districts.	Wholesale Price per Indian Maund											
	April.				August.				December.			
	1886.		1887.		1886.		1887.		1886.		1887.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Bombay... ...	2 13 4		2 13 4		3 0 2		2 7 8		3 0 2		2 13 10	
Ahmedabad ...	2 8 8		2 8 0		2 5 4		2 8 0		2 9 0		2 8 0	
Kaira	2 8 0		2 7 8		2 10 4		2 8 8		2 7 8		2 8 4	
Panch Mahâls ...	2 8 0		2 8 8		2 11 2		2 11 6		2 11 2		2 9 4	
Broach	2 11 4		2 11 4		2 6 0		2 13 0		2 11 4		2 10 8	
Surat	2 10 5		2 8 9		2 10 4		2 8 9		2 9 5		2 7 5	
Thâna	2 9 9		2 9 0		2 7 9		2 10 0		2 8 9		2 10 0	
Kolâba	2 8 5		2 8 5		2 13 7		2 10 9		2 9 9		2 8 0	
Ratnâgiri ...	2 8 7		2 11 11		3 7 9		2 12 2		2 11 7		2 10 5	
Kânara	3 3 9		3 3 1		3 8 11		3 11 6		3 4 7		3 8 10	
Nâsik	3 1 9		2 14 4		3 0 8		2 14 5		3 2 2		2 10 8	
Khândesh ...	2 14 8		3 0 2		3 3 7		3 1 3		3 2 0		2 13 8	
Ahmednagar ...	2 15 9		2 13 6		3 0 9		2 13 10		3 1 3		2 13 8	
Sholâpur ...	2 12 10		2 10 5		3 0 11		2 12 8		2 15 11		2 12 7	
Poona	2 13 4		3 0 4		3 6 0		3 0 5		3 4 3		2 7 1	
Sátára	2 6 11		2 12 4		3 6 2		2 15 5		3 0 5		2 13 4	
Belgaum ...	2 12 2		2 14 9		3 5 6		3 1 7		3 0 11		3 0 4	
Dhárwár ...	3 13 11		4 1 8		4 1 8		4 1 8		4 3 4		4 1 8	
Bijápur... ...	3 6 4		3 7 7		3 10 3		3 7 10		3 8 7		3 10 3	

During the year under report prices have been steadier than last year, and where they have **varied,** they have as a general rule fallen, particularly towards the end of the year. Kánara is the chief exception, and in this case it is probable that the rates have been affected by the high prices charged at the works at Sánikatta.

Revenue and Expenditure.

COLLECTIONS.

68. The gross collections under the head of Salt Revenue in 1887-88 amounted to Rs. 1,72,42,741-0-2 against Rs. 1,62,11,379-14-3 in 1886-87 and show an increase of Rs. 10,31,361-1-11. As compared with the average receipts for the four years ending 1886-87, including the abnormal receipts of 1885-86, there is an increase of Rs. 16,72,557-6-6.

69. The receipts on account of Imperial and Provincial revenue respectively for the last 5 years are exhibited below, arranged under their main heads:—

	1887-88.	1886-87.	1885-86.	1884-85.	1883-84.	Average of four years ending 1886-87.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 Duty on permits issued from British salt works for home and inland consumption ...	1,46,53,479 6 8	1,21,14,307 1 11	1,40,34,018 14 9	1,05,30,714 14 9	97,49,443 4 4	1,16,07,121 0 11
2. Do. do. on exports to Calcutta ..	12,45,638 0 0	9,27,868 0 0	11,57,743 0 0	9,44,800 0 0	9,11,894 0 0	9,85,576 4 6
3. Do. do. British Malabár.	1,91,688 0 0	18,70,393 0 0	17,92,688 0 0	18,24,003 0 0	15,58,296 0 0	17,61,345 0 0
4. Do. do. at nominal rates.	10,185 2 0	8,465 9 0	7,500 0 0	6,916 13 0	6,359 7 6	7,310 7 4
5. Duty on imports by sea ..	9,573 6 11	7,084 9 10	11,414 15 6	5,817 3 2	12,535 0 8	9,362 15 3
6. Do. by land ..	33 3 7	30 6 4	28 10 6	26 11 6	30 10 10	29 1 9
7. Duty on salt removed from Portuguese salt works ..	4,54,687 4 6	3,51,584 15 5	4,35,398 2 2	4,21,007 7 1	7,22,376 11 4	4,82,591 13 0
8. Cost price realized on do. ..	38,017 3 4	50,775 5 0	42,562 0 8	24,877 13 7	54,313 15 11	38,132 4 9
9. Sale-proceeds, Barágra salt ..	4,23,066 15 1	7,08,736 13 7	7,18,780 4 8	3,15,115 12 9	2,48,583 10 5	4,97,054 2 4
10. Excise duty on excess discovered on examination of despatches at Preventive Stations and on re-weighment at places of import	6,473 5 11	6,374 11 1	5,216 10 7	5,940 5 3	5,613 3 7	5,786 3 7
11. Ground-rent	41,858 7 5	31,097 12 6	33,041 11 8	31,044 15 7	29,257 0 11	31,110 6 2
12. Farms of Government salt works	71,187 3 4	65,359 0 0	68,843 8 0	58,529 8 0	46,533 0 0	59,816 4 0
13. Proprietary rights of Government in certain salt works ..	57,661 15 10	63,991 12 9	81,124 7 1	54,316 9 7	47,658 9 7	61,774 13 9
Total Imperial ..	1,72,03,549 10 7	1,61,83,669 1 5	1,83,88,360 5 7	1,42,23,111 2 3	1,33,92,894 11 1	1,55,47,008 13 1
Provincial.						
14. Proceeds of fines, forfeitures and confiscations	2,627 4 3	1,331 7 5	1,178 9 6	1,073 8 3	1,967 9 0	1,337 12 6
15. Payments by Shilotris of cost of establishment employed to watch their salt works ..	10,975 14 4	9,339 6 1	4,405 14 1	3,231 12 3	3,227 10 2	5,051 2 7
16. Miscellaneous	15,588 3 0	7,039 15 4	12,831 10 2	3,421 4 1	3,650 8 3	6,735 13 5
17. Contributions from Ports Fund towards cost of Coast-guard Establishment	10,000 5 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ..	39,191 5 7	27,710 12 10	28,416 1 9	17,726 8 7	18,845 11 5	23,174 12 7
GRAND TOTAL ..	1,72,42,741 0 2	1,62,11,[illegible] 14 3	1,84,16,776 7 4	1,42,40,837 10 10	1,34,11,740 6 6	1,55,70,183 9 8

Revenue and Expenditure.

Imperial.

70. The realizations of Imperial Revenue show, when compared with last year, an increase of Rs. 10,19,880-9-2. The principal fluctuations in the several items which make up this revenue are explained below :—

Items of increase.

71. Under increase the following items call for notice :—

Items 1, 2 and 3 added together represent the total excise duty realized on salt issued from the works in the Presidency proper and come to Rs. 1,60,90,805-6-8 as against Rs. 1,49,12,568-1-11 for 1886-87. Of the increase of Rs. 11,78,237-4-9 under this head Rs. 7,67,778-12-6 resulted directly from the enhancement of duty from Rs. 2 to Rs. 2-8 brought into effect from the 19th January last. The remaining Rs. 4,10,458-8-3 are accounted for by the increased sales of sea salt at the Northern and Southern Konkan works.

The increase of Rs. 1,719-9-0 in *item 4* is caused by increased removals of salt on behalf of the Cochin and Travancore States. The quantity contracted for in 1887-88 was 5,80,000 maunds against 5,30,000 maunds for 1886-87.

The increase under *items 5 and 6* is due to larger importations of Table and Sindha salt noticed above in paragraphs 26 and 27.

Item 7.—Of the increase of Rs. 1,03,102-5-1 under *item 7*, Rs. 32,316-8-3 are due to the increased rate of duty and the rest to larger issues.

Item 8 exhibits an increase of Rs. 7,241-14-4 due to the increased demand for salt for fish-curing.

Item 11.—"Ground-rent" exhibits an increase of Rs. 10,760-10-11 due to the opening of additional salt works in the Bassein and Uran Tálukas; to increased sales in the Bassein, Pen and Shiroda Tálukás, where rent is mostly levied at a rate per maund of salt sold; and to recovery of arrears of ground-rent in the Trombay and Karanja Tálukas.

Item 12.—"Farms of Government salt works" show an increase of Rs. 5,828-3-4, of which Rs. 2,210-15-4 accrued in Goa territory and are due to the introduction of the system of allowing compensated salt works to be worked on payment of compensation by persons other than proprietors. The remaining Rs. 3,617-4-0 are on account of higher rent paid for Government salt works in the Mátunga Táluka, the lease of which was re-sold during this year.

Items of decrease.

72. The only items of decrease which call for remark are *Nos. 9 and 13*. The decline of Rs. 2,82,669-14-6 in sale-proceeds of Barágra salt and of Rs. 6,329-12-11 in proprietary rights in Government salt works are both due to the reduced sales noticed above, paragraph 34, assisted in the case of the former item by the abolition of the agencies beyond the Presidency where the recoveries included considerable sums on account of carriage.

Provincial.

73. The total receipts under the head of "Provincial" amounted to Rs. 39,191-5-7 against Rs. 27,710-12-10 in 1886-87 and show a net increase of Rs. 11,480-8-9, which is made up as under :—

		Rs.	a.	p.
Item 14	... ...	1,295	12	10
„ *15*	... ...	1,636	8	3
„ *16*	... ...	8,548	3	8
		11,480	8	9

Expenditure.

The increase under *item 14* was owing partly to the confiscation and sale of a large quantity of Sindha salt clandestinely imported at Broach and partly to the infliction of a fine of Rs. 500 on the owner of a consignment of salt in which an excess bag was discovered in the Uran Range.

The increase under *item 15* was due to the entertainment of additional Shilotri establishment at the salt works in the Thána and Uran Ranges.

The increase of Rs. 8,548-8-9 in *item 16* is chiefly due to (*a*) Rs. 6,555, representing cuttings from the pay of the peon establishment to meet the cost of clothing as per orders under Government Resolution No. 3225 of 22nd October 1886, and (*b*) to the refund of Rs. 2,977 by the Political Superintendent, Pálanpur, out of the money remitted to him for payment of land compensation.

Expenditure.

74. Under the orders issued in connection with the last Provincial Contract the expenditure under 'Salt' is now wholly Imperial. In the table subjoined to paragraph 19, the total expenditure for 1886-87 under Imperial and Provincial together shows an excess over the corresponding expenditure for 1887-88, which is taken altogether under Imperial, of Rs. 3,86,776-1-4, the particulars of which are exhibited below, expenditure on account of the administration of Portuguese India and of the Presidency proper being separately shown and the item of Service Haks, which formed part of last year's Provincial expenditure, being excluded for the reason given in paragraph 19:—

No.	Items.	1887-88.	1886-87.	Increase.	Decrease.
	SALT IMPERIAL.				
	PORTUGUESE INDIA.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Superior Supervising Establishment.				
1	Pay	12,000 0 0	12,000 0 0	.....	.....
	Travelling allowance	2,400 0 0	2,400 0 0	.....	.....
3	Tentage	300 0 0	300 0 0	.....	.....
	Subordinate Establishment.				
4	Pay...	76,465 2 10	76,303 12 1	161 6 9	.....
5	Travelling allowance	2,282 2 6	2,659 7 3	.....	377 4 9
	Contingencies.				
6	Petty supply allowance	900 0 0	801 4 5	98 11 7	.....
7	Service stamps and bearing postage	90 1 6	148 15 10	.....	58 14 4
8	Telegraph charges	99 3 0	122 6 0	.....	23 3 0
9	Office rent...	668 10 8	546 0 0	122 10 8	.....
10	Boat stores and repairs	1,447 3 6	1,322 11 4	124 8 2	.....
11	Dead stock articles	683 3 9	641 6 5	41 13 4	.....
12	Salt purchase and freight	13,789 1 2	10,547 3 3	3,241 13 11	.....
13	Conveyance of treasure	79 4 6	11 7 3	67 13 3	.....
14	Carriage of records	36 12 8	29 3 11	7 8 9	.....
15	Rewards in salt cases	9 0 0	.....	9 0 0	.....
16	Petty construction and repairs of salt buildings...	1,364 8 10	3,910 10 3	.....	2,546 1 5
17	Law charges	46 13 5	44 4 10	2 8 7	.....
18	Thatching of salt heaps	536 2 11	297 11 6	238 7 5	.....
19	Compensation to proprietors of salt works ...	1,62,704 4 5	1,46,518 6 10	16,185 13 7	.....
20	Miscellaneous	41 14 5	163 12 7	.....	121 14 2
	Total ...	2,75,943 10 1	2,58,768 11 9	20,302 4 0	3,127 5 8
	Net Increase ...	.....	.....	17,174 14 4	.....
	Refunds and Drawbacks.				
21	Excise duty on salt, &c., refunded	88,699 6 10	55,126 4 4	33,573 2 6	.....
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
22	Pay...	81,029 5 9	1,01,277 14 6	.....	20,248 8 9
23	Travelling allowance	8,086 3 7	10,626 6 0	.....	2,540 2 5
24	Tentage	1,442 4 10	1,908 14 3	.....	466 9 5
	Subordinate Establishment.				
25	Pay...	6,37,393 6 11	6,20,547 1 11	16,846 5 0	.....
26	Travelling allowance	20,500 10 2	18,286 11 7	2,213 14 7	.....
27	Horse allowance...	4,481 15 6	4,542 7 7	.....	60 8 0
	Contingencies.				
28	Petty supply allowance	9,624 6 4	9,637 15 2	.....	13 8 10
29	Peons' belts and clothing	27,124 4 6	16,114 0 9	11,010 3 9	.....
30	Service stamps and bearing postage	3,298 1 0	2,892 15 6	405 1 6	.....
31	Telegraph charges	554 3 0	414 0 0	140 3 0	.....
32	Parcel charges	150 11 6	108 4 7	42 6 11	.....
33	Office rent...	429 13 10	809 12 10	.....	379 15 0
34	Prizes for best salt manufactured at Khárághoda.	600 0 0	600 0 0	.....	.....
35	Boat stores and repairs	16,589 11 3	16,191 8 1	398 3 2	.....
35A	Dead stock articles	1,852 0 3	4,282 7 2	.....	2,430 6 11
36	Gádis and takyas	390 13 2	378 3 7	12 9 7	.....
37	Conveyance of treasure	79 6 3	114 11 0	.....	35 4 9
38	Charges in connection with salt confiscations ...	73 6 5	140 11 10	.....	67 5 5
39	Water-supply	14,222 9 0	1,292 8 11	12,930 0 1	.....

No.	Items.	1887-88.	1886-87.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
40	Rewards in salt cases	5,157 7 0	1,831 12 0	3,325 11 0	.....
41	Compensation for land taken up for frontier lines	.....	37,344 4 4	.....	37,344 4 4
41A	Charges incurred in connection with the removal of salt to fish-curing yards...	1,749 12 9	317 6 4	1,432 6 5	.....
42	Agent's commission	16,848 15 7	23,294 4 6	.....	6,445 4 11
43	Monsoon weather fences for salt buildings ..	3,161 5 3	2,993 10 3	167 11 0	.....
44	Petty construction and repairs of salt buildings...	6,009 3 7	31,890 8 8	.....	25,881 5 1
45	Conveyance of records	1,138 5 9	742 15 6	395 6 3	.....
46	Treaty provision of salt, cost of bags and sewing charges	29 13 6	27 5	2 8 0	.....
47	Medical charges...	293 6 5	380 0 6	.....	86 10 1
48	Law charges	66 4 2	609 7 1	.....	543 2 11
49	Purchase, storage and freight of Barágra salt ...	4,83,884 4 4	8,64,022 9 11	.....	3,80,138 5 7
50	Cost of ammunition and freight	.....	510 0 0	.....	510 0 0
51	Thatching of salt heaps	39 8 0	.....	39 8 0	.....
52	Destruction of salt	18 15 0	14 12 1	4 2 11	.....
53	Cost of timber for house accommodation for salt makers in the new village of Khárágħoda and its carriage from Sanjan to Khárágħoda and for chaukis on the Northern Frontier Preventive Lines	.....	9,742 9 11	.....	9,742 9 11
54	Miscellaneous	1,035 7 8	1,041 14 7	43 9 1	.....
	Total ...	13,47,406 2 3	17,84,930 4 5	49,409 14 3	4,86,934 0 5
	GRAND TOTAL ...	17,12,049 3 2	20,98,825 4 6	1,03,285 4 9	4,90,061 6 1
				Less Increase.	1,03,285 4 9
				Net Decrease.	3,86,776 1 4

75. The most important fluctuations are the following :—

Items of Increase, Goa Territory.

	Rs.	a.	p.	
Item 4 ...	161	6	9	Due to opening of two additional fish-curing yards during the year, requiring establishment and dead stock and stationery, and to increase in office work generally.
„ *6* ...	98	11	7	
„ *11* ...	41	13	4	
„ *9* ...	122	10	8	Due to increase under Government sanction in rent of Assistant Delegate's office, and to payment of arrears due for portion of last year.
„ *10* ...	124	8	2	This is nominal and arises from adjustment of cost of sails supplied for Government schooner in charge of Assistant British Delegate last year; apart from this item there is a decrease.
„ *12* ...	3,241	13	11	Due to increased production of salt by contractors on behalf of Government.
„ *13* ...	67	13	3	Due to increased collections necessitating remittance to Vengurla.
„ *14* ...	7	8	9	Insignificant.
„ *15* ...	9	0	0	
„ *17* ...	2	8	7	
„ *18* ...	238	7	5	Due to large stocks of Government salt in hand, which required thatching.
„ *19* ...	16,185	13	7	Due to payment from Goa treasury of compensation amounting to Rs. 41,262-9-2, due for Daman works for the 7th and 8th years of the Treaty.

Refunds and Drawbacks.

„ *21* ...	33,573	2	6	Wastage allowance on increased exports of salt to Madras.

British Territory.

„ *25* ...	16,846	5	0	due to filling of vacancies in Peon establishments and to entertainment of additional establishments at cost of Shilotris.
„ *26* ...	2,213	14	7	Partly to members of Collector's Huzúr Establishment who accompanied him to Kárwár and to the Northern Frontier, and partly to periodical transfers in Peon establishment.
„ *29* ...	11,010	3	9	On account of cost of making up warm clothing and annual supply of light clothing and issue of leather uniform belts and badges to peon establishments.
„ *30* ...	405	1	6	Increased correspondence.
„ *31* ...	140	3	0	Telegrams in connection with change in rate of duty.

Expenditure.

Item 32 ...	42	6	11	Owing to despatch to the tálukas of peon's clothing made up in Bombay.
„ *35* ...	5,398	3	2	Several charges incurred last year were paid during the year under report.
„ *36* ...	12	9	7	Insignificant.
„ *46* ...	2	8	0	
„ *51* ...	39	8	0	
„ *52* ...	4	2	11	
„ *54* ...	43	9	1	
„ *39* ...	12,930	0	0	Expenditure incurred under Government Resolutions No. 2522 and No. 2381 of 12th May 1887 and 19th April 1888, in consequence of failure of water-supply at Khárághoda.
„ *40* ...	3,325	11	0	Principally due to grant of liberal rewards for detection and punishment of illicit importations of Sindha salt at Broach.
„ *41* ...	1,432	6	5	Conveyance of increased quantity of salt from Uran for supply of fish-curing yard at Vengurla.
„ *43* ...	167	11	0	Higher prices of materials for weather frames.
„ *45* ...	395	6	3	The Collector's tour was more extended than usual.

Items of Decrease, Goa Territory.

Item 5 ...	377	4	9	Due to operation of rule substituting payment of actual charges only, for mileage allowance in certain cases.
„ *7* ...	58	14	4	Due to special arrangements by which letters were sent as much as possible by peons instead of by post.
„ *8* ...	23	3	0	Fewer telegrams.
„ *16* ...	2,546	1	5	No new buildings required.
„ *20* ...	121	14	2	The charges included under Miscellaneous are necessarily variable.

In British Territory.

„ *22* ...	20,248	8	9	Owing partly to absence of Mr. Trevor on leave during which Mr. Porteous drew pay as Acting Senior Collector and partly to abolition of gazetted appointments referred to in paragraph 6.
„ *23* ...	2,540	2	5	
„ *24* ...	466	9	5	
„ *33* ...	379	15	0	
„ *27* ...	60	8	0	Insignificant.
„ *28* ...	13	8	10	
„ *37* ...	35	4	9	
„ *38* ...	67	5	5	
„ *47* ...	86	10	1	
„ *35* ...	2,430	6	11	Smaller requirements.
„ *41* ...	37,344	4	4	The compensation for the Northern Frontier line was all paid last year.
„ *42* ...	6,445	4	11	Due to abolition of agencies and smaller crop of Barágra salt.
„ *49* ...	3,80,138	5	7	
„ *44* ...	25,881	5	1	No expenditure was incurred this year on chaukis on Northern Frontier line, and all works not imperatively required were postponed.
„ *48* ...	543	2	11	Require no explanation.
„ *40* ...	510	0	0	
„ *53* ...	9,742	9	11	The charges incurred on this account last year were exceptional.

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76. Details showing the number of salt-smuggling cases in the five years ending 1887-88 and the number of persons arrested, tried, acquitted, and convicted in connection therewith are given in the following table; and additional information on the subject as well as details with regard to cases of smuggling detected in Portuguese Territory will be found in Statement XI appended:—

	Number of Cases adjudicated.	Number of Persons. Arrested.	Released by the Department.	Sent for trial before Magistrate	Convicted by the Magistrate.	Acquitted by the Magistrate.	Percentage of Convictions on Number of Persons sent up for trial.	Total estimated Value of Confiscations.
Northern Division—								Rs.
1883-84	139	201	14	187	164	23	88·00	140
1884-85	127	218	13	205	190	15	92·68	3,173
1885-86	158	232	12	220	201	19	91·36	3,029
1886-87	108	171	1	170	148	22	87·05	93
1887-88	156	231	3	228	196	32	85·9	2,092
Southern Division—								
1883-84	196	292	25	267	227	38	85·00	1,682
1884-85	216	316	44	271	221	50	81·55	519
1885-86	199	300	35	265	219	46	82·64	336
1886-87	192	260	21	239	199	40	83·26	1,190
1887-88	163	262	26	234	198	36	84·6	14,560
Total—								
1883-84	335	493	39	454	391	61	86·12	1,822
1884-85	343	534	57	476	411	65	86·34	3,692
1885-86	357	532	47	485	420	65	86·59	3,365
1886-87	300	431	22	409	347	62	84·84	1,283
1887-88	319	493	29	462	394	68	85·28	16,652

77. The number of offences detected in the Northern Division, which had fallen off considerably in 1886-87, has this year risen again to within two of the number recorded in 1885-86. 231 persons were implicated in 156 cases, of whom 228 were prosecuted before Magistrates, while 3 were released departmentally, 196 were convicted and 32 acquitted, the percentage of convictions being 85·9 against 87·05 in 1886-87 on the number of persons sent for trial. Of the 196 persons convicted, 29 were sentenced to imprisonment only, the total number of days' imprisonment awarded being 400 or an average of 13·79 days each. 52 persons were sentenced to pay fines only without imprisonment in default, and the amount of fines imposed was Rs. 864, or an average of Rs. 16-9-10 per head. 59 persons were sentenced to pay fines with imprisoment in default: the total amount of fines inflicted was Rs. 324-4-0, or an average of Rs. 5-7-11 per head, while the time of imprisonment awarded in default amounted in the aggregate to 776 days or an average of 13·15 days per head. The remaining 56 persons were sentenced to imprisonment, and to pay fines as well, but without additional imprisonment in default of payment. The total number of days of imprisonment thus awarded was 321 or an average of 5·73 days per head. The total amount of fines inflicted was Rs. 238, or an average of Rs. 4-4-0 per head. The estimated value of the property confiscated is considerably higher than last year.

Southern Division.

78. In the Southern Division the number of cases brought to light was unusually low, being 29 less than in 1886-87. 262 persons were implicated in 163 cases, of whom 26 were released departmentally, 234 placed before Magistrates and 2 died before being sent up for trial. Of the latter 198 were convicted and 36 acquitted, the percentage of convictions to persons prosecuted being 84·6 as against 83·26 in 1886-87. Of the 198 persons convicted 78 were sentenced to imprisonment only, the aggregate amount of imprisonment awarded being 4,553 days, or an average of 58·37 days per head. 36 were fined only, no period of imprisonment being specified in default of payment; the fines amounting in all to Rs. 191-4-0 or an average of Rs. 5-5-0 per head. 64 were sentenced to pay fines with imprisonment in default, the total amount of fines inflicted being Rs. 637-8-0 or an average of Rs. 9-15-4 each, and the total number of days' imprisonment being 326 or an average of 5·09 days per head. 13 persons were sentenced to imprisonment and to pay fines as well, the amount of imprisonment awarded being 178 days, and of fines inflicted Rs. 61. The remaining 7 persons were sentenced to imprisonment for a total period of 1,116 days or an average of

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159·42 days per head, and to pay fines amounting in the aggregate to Rs. 91 or an average of Rs. 13 per head, and to further imprisonment in default of payment of fine; the amout of further imprisonment being 143 days in all, or an average of 20·44 days per head. The increase in the estimated value of confiscations which included for the most part trappings, vehicles, &c., is even more marked than in the Northern Division.

Adequacy of punishments.

79. The Subordinate Magistrates have this year shown as a rule a due sense of the importance of inflicting deterrent punishments. There is a growing tendency to pass sentences of imprisonment instead of or in addition to fine, and the sentences, particularly in the Southern Division, have occasionally been severe.

Departmental Administration at Khárághoda and Udu.

80. The number of pans worked at Khárághoda during the year was 245 as compared with 228 in 1886-87. Brine was let into the first pan on the 11th October and into the last on the 30th November 1887. The flow of brine into the first was stopped on the 22nd March 1888 and into the last on the 10th April following. The first pan was cleared on the 29th March and the last on the 27th April 1888. The largest crop in a single pan was 8,775 maunds and the smallest 975 maunds, the corresponding figures for last year being 7,164 and 945 maunds respectively. In order to replenish the depleted stock as many pans as possible were worked, and the total outturn of the season in spite of an untimely fall of rain in February 1888 was 10,23,730 against 9,76,737 maunds last year. The average per pan was only 4,078 against 4,283 maunds in 1886-87, owing to the scanty supply of brine and its inferior quality at many of the pans re-opened this season, these difficulties being no doubt increased by the scanty rainfall last year.

81. At Udu the number of pans worked was 271 or 10 more than last year. Brine was let into the 1st pan on the 11th October and into the last on the 28th December 1887. The flow of brine into the first was stopped on the 2nd March and into the last on the 10th April 1888. The first pan was cleared on the 29th March and the last on the 27th April 1888. The largest outturn of a single pan was 7,266 maunds and the smallest 1,730 as compared with 7,737 and 1,810 maunds respectively in the previous season. The total Udu crop was 12,43,524 maunds or 59,720 maunds more than in the season of 1887. The average per pan was 4,588 maunds against 4,535 last season. The total crop of the Khárághoda and Udu works together amounted to 22,67,254 maunds, or 1,06,713 maunds more than in 1887.

82. Haulage operations were commenced simultaneously at Khárághoda and Udu on the 19th April 1888. The Udu crop was all in by the 13th of May and the Khárághoda by the 17th. The waggons supplied by the Railway Company were the new special class and D type waggons. The storage passed off with none of the friction between the servants of the Railway Company and the local officials which has characterized the operations for several years past, and without hitch of any kind, and was completed with unusual rapidity—a result which reflects credit on Messrs. Dickinson, Shaik Hussein and Judge, as well as on the servants of the Railway Company to whose cordial co-operation it is no doubt mainly due.

83. Some trouble was experienced with the A'grias, however, before the haulage operations commenced. Owing to causes already indicated the crop included a considerable quantity of inferior salt, and Mr. Dickinson's very proper action in rejecting this after some of it had been removed from the pans was resented

Miscellaneous.

by some of the Udu A'grias, who struck work. Their example was followed by others, including many of the Khárághoda men, and for a day or two it was feared that the strike would be general and prolonged. The A'grias, however, came to their senses on being told that unless they returned to work the pans would be cleared and the salt loaded departmentally at their expense, and resumed work in time to obviate the necessity for postponing the commencement of the haulage.

Deficiency of water.

84. Owing to the deficient rainfall at Khárághoda during the last two monsoons the large tank has not filled. A scarcity of potable water was anticipated during the hot weather of 1887, and it was calculated that the supply in 1888 could not be depended upon after the beginning of January. Arrangements were accordingly made with the B. B. and C. I. Railway Company for the importation of water in tank waggons from Viramgám. A sum of Rs. 4,000 was first sanctioned for this purpose by Government Resolution, Revenue Department, No. 3312, dated 27th May 1887, which was supplemented by a further grant of Rs. 5,000 for expenditure in 1887-88 (*vide* Government Resolution, Revenue Department, No. 259, dated 13th January 1888), and by a provision of Rs. 12,000 for the storage season of 1888 falling within the financial year now current. The Executive Engineer, Ahmedabad, however, managed to continue the supply by lifts from kutcha wells dug near the head of the supply pipe of the large tank, supplemented by others dug near the village by the A'grias, and thanks to these arrangements only 18,000 gallons had to be imported up to the commencement of the monsoon of 1887, and a further supply of 11,250 gallons during the storage season (April 1888) for the use of the A'grias and Coolis employed at the Udu Agar, owing to some obstruction or break in the line of piping from the village well to the Agar. As, however, it was not known from month to month how long the supply would last, 5 tank waggons with over-head tanks for filling them at Viramgám and distribution tanks at Khárághoda and Udu had to be provided, the cost of which, with that of certain special arrangements for the supply of water to the sepoys and savárs at some of the chaukis on the Northern Frontier, has gone far to absorb the provisions sanctioned. It has been arranged that three of the tank waggons should be returned to the Railway Company, on payment of their value, at the end of the present monsoon, but as the rainfall has again been very deficient it is not quite certain whether this can safely be done.

85. A guard-house was built during the year for keeping frontier ammunition, &c., as per Government Resolution, Public Works Department, No. 290—C. W. 769, dated 16th May 1887. A watering trough with a line of piping for horses near the savárs' lines was also constructed, *vide* Government Resolution, Public Works Department, No. 216—617, dated 21st April 1887.

86. The population of the new village, including the station village, amounted to 1,819 souls against 1,723 in the previous year. Of the total number, 1,299 were Agrias or salt-makers and labourers and 520 Government and Railway employés. There were 75 deaths during the year against 49 in 1886-87, while the number of births exceeded that of last year by 15. The number of out-patients treated at the dispensary was 3,492 and that of in-patients 22. The corresponding figures for last year were 3,701 and 19 respectively. No epidemic prevailed during the year, and the most common diseases were fevers, skin-affections, ulcers and rheumatic complaints.

87. In view of the increasing population of the new village and the consequent need for strengthening the position and authority of the Assistant Collector in charge, he has been invested *ex-officio* by Government Notification, Judicial Department, No. 1347 of the 7th March 1888, with Magisterial powers in regard to

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certain clsses of offences against the public peace, the body, property, &c. It is not, however, intended that he should have recourse to them without urgent necessity.

88. The total amount advanced as Takávi to the Ágrias of Khárághoda and Udu was Rs. 9,457, which will be duly recovered from the amounts payable to them as cost price of salt taken over by Government.

SEA CUSTOMS

SEA CUSTOMS.

89. There is nothing of particular interest to record under this head.

Conventions with Cambay and Janjira.

90. The Customs arrangements made under the conventions with Cambay and Janjira have worked very satisfactorily during the year. My Assistant in charge of the Uran-Alibág Range visited the Habsán ports once in the year and examined all the records up to March 1888. No discrepancies of any note were discovered and the work at all the bandars seemed to have been systematically carried on.

Smuggling in Gujarát Ports.

91. The practices of wrecking and cargo-pilfering on the Gujarát coast have not yet been wholly repressed. Two serious cases of landing goods at unauthorized places were brought to light at the beginning of the year, and the tindels and boatmen concerned were very heavily fined. Increased watchfulness on the part of the Coast Guard establishment and the infliction of heavy penalties on delinquents have, however, had some deterrent effect.

92. The contemplated revision of the lists and boundaries of the Continental ports under the Customs and Ports Acts referred to in paragraph 106 of last year's report is still under consideration.

93. The Whittle Bandar at Dholera has so far proved a success. The import and export trade of the port shows a considerable improvement, and the objections taken to the new bandar when it was first opened have completely died out. It is in contemplation to extend the wharf in a westerly direction as some part of it has been damaged by the action of the tides, and it has become difficult for vessels to lie alongside.

New Customs Buildings.

94. The old bandar office at Vesáva in the Thána Range has been replaced by a new one at a cost of Rs. 2,708 under the sanction accorded in Government Resolution No. 269—C. W. — 734 of the 11th May 1887.

Revenue.

95. The following table gives the various items of which the revenue under Sea Customs for 1886-87 and 1887-88 shown above in paragraph 18 is made up :—

	1887-88.	1886-87.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	35 9 4	29 10 2	5 15 2	...
Export Sea Customs	3,168 13 4	2,075 11 10	1,093 1 6	...
Total, Imperial Sea Customs... ...	3,204 6 8	2,105 6 0	1,099 0 8	...
Provincial Revenue.				
Registry Fees under Act XIX of 1838.	6,790 14 0	5,729 6 0	1,061 8 0	...
Warehouse Rent and Wharfage Fees.	606 14 0	595 7 3	11 6 9	...
Fees for amendment and duplicate copies of documents...	634 15 6	636 15 6	.....	2 0 0
Sale-proceeds of derelict articles ...	358 9 5	651 5 9	.....	292 12 4
Confiscations and Penalties	2,887 10 3	1,229 14 4	1,657 11 11	...
Miscellaneous	526 4 10	483 10 8	42 10 2	...
Total, Provincial Sea Customs ...	11,805 4 0	9,326 11 6	2,773 4 10	294 12 4
GRAND TOTAL ...	15,009 10 8	11,432 1 6	3,872 5 6	294 12 4
		Deduct Decrease ...	294 12 4	
		Net Increase ...	3,577 9 2	

Of the total net increase of Rs. 3,577-9-2 Rs. 1,099-0-8 are Imperial and are accounted for almost entirely by larger exportations of rice and paddy to Jáfarabad, Verával and other districts in Gujarát and Káthiáwár where a scarcity was reported. Imperial.

96. Under Provincial the net increase amounts to Rs. 2,478-8-6, and is due mainly to larger receipts under Registry fees resulting from remeasurement, in the Ratnágiri Range, of native craft which were found to have been risen so as to enlarge their cargo-carrying capacity, and under Confiscations and Penalties, heavy fines having been imposed in certain cases of illicit landing of stolen cargo in the Surat Range. The fluctuations in the other items are trifling and need no comment. Provincial.

97. Except refunds and drawbacks all expenditure under Sea Customs was, up to close of the year 1886-87, debited to Provincial. Under the new Contract, however, charges under this head are now wholly Imperial. The following table shows how the net decrease of Rs. 4,946-5-4 noted under this head in paragraph 18 is arrived at :— EXPENDITURE.

		1886-87.	1887-88.	Increase.	Decrease.
	Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Refunds and Drawbacks	36 0 0	90 5 6	54 5 6	.....
	Superior Supervising Establishment.				
2	Pay of officers	35,549 13 9	35,393 1 6	.....	156 12 3
3	Travelling allowance to officers	10,238 9 1	9,539 1 2	.....	699 7 11
4	Tentage allowance to officers...	1,558 5 4	1,500 11 5	.....	57 9 11
	Subordinate Establishment.				
5	Pay of Subordinate Establishment... ...	64,383 7 11	63,980 10 0	.....	402 13 11
6	Grain compensation	7 11 0	.....	.....	7 11 0
7	Travelling allowances	5,582 11 6	5,303 14 8	.....	278 12 10
	Contingencies.				
8	Petty supply allowances	2,340 0 0	2,340 0 0	.....	.....
9	Service stamps and postage	3,385 1 6	3,451 1 6	66 0 0	.....
10	Telegraph charges	25 3 0	39 5 0	14 2 0	.....
11	Water-supply	110 14 7	141 8 0	30 9 5	.....
12	Office rent...	1,078 3 7	855 0 0	.....	223 3 7
13	Purchase of boats	830 12 0	.....	.....	830 12 0
14	Boat-stores and repairs...	3,839 5 0	3,650 6 10	.....	188 14 2
15	Dead stock articles	521 9 4	672 3 10	150 10 6	.....
16	Gádis and takias...	305 10 5	33 1 0	.....	272 9 5
17	Rewards	654 0 0	1,109 8 0	455 8 0	.....
18	Purchase of clothing for peons	26 0 0	58 15 0	32 15 0	.....
19	Monsoon weather fences	593 15 7	596 3 4	.....	2 12 3
20	Petty construction and repairs	3,981 1 9	1,235 13 11	.....	2,745 3 10
21	Conveyance of records...	448 10 0	548 6 6	99 12 6	.....
22	Miscellaneous	28 9 2	45 0 0	16 6 10	.....
	Total ...	1,35,530 10 6	1,30,584 5 2	920 5 9	5,866 11 1
			Deduct Increase ...		920 5 9
			Net Decrease ...		4,946 5 4

98. The decrease under items 2, 3, 4 is due to the fact that the Assistant Collectors in charge of the Uran and Ratnágiri Ranges, whose pay and allowances are debited to Customs, happened to be of lower grades than those of last year. The saving under item 6 occurred chiefly in the Surat Range, where sundry vacancies were not filled up till some time after they occurred. The item of travelling allowance to subordinate establishment shows a decrease of Rs. 278-12-10, which is due to the enforcement of the ruling under which actual expenses only, and not full mileage rates as formerly, are passed to executive officers. The decrease under 'office rent' results from the completion last year of the new Custom-house at Ratnágiri and the consequent vacation of the premises temporarily hired. No new boats were purchased and no extensive repairs to old boats were effected during the year. The expenditure on Dead Stock articles varies according to requirements and that on Gádis and Takias is quinquennial. The increase of Rs. 455-8-0 in the item of rewards in Customs cases is due to the grant of liberal rewards in the Gujarát Division and to the increase in the number of cases adjudicated, and the decrease of Rs. 2,745-3-10 under the head "Petty construction and repairs" is owing to the Causes of fluctuation.

execution, during the year, of such works only as were absolutely necessary in accordance with the orders of Government directing that expenditure should be restricted to urgent requirements. The variations under the remaining heads are trifling.

99. The net Imperial revenue for the year after, deducting refunds, amounted to Rs. 3,114-1-2, and the net Imperial expenditure, after making allowance for the receipts under both Imperial and Provincial heads, to Rs. 1,15,574-10-6 against Rs. 1,24,098-9-0 in 1886-87.

100. The number and results of cases under the Sea Customs Act adjudicated in 1887-88 and in the three previous years are shown in the following table :—

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated Value of Property confiscated.			Amount of Penalties awarded.		
				Rs.	a.	p.	Rs.	a.	p.
Northern Division—									
1884-85	31	3	28	208	3	8	189	0	0
1885-86	44	2	42	947	4	4	1,941	7	10
1886-87	22	...	22	248	8	10	1,050	0	0
1887-88	33	1	32	1,137	4	9	1,977	4	0
Southern Division—									
1884-85	166	4	162	416	6	9	469	0	0
1885-86	141	2	139	875	15	0	598	7	9
1886-87	166	3	163	3,488	9	6	787	0	1
1887-88	159	1	158	1,727	12	9	562	6	0
Total—									
1884 85	197	7	190	624	10	5	658	0	0
1885-86	185	4	181	1,825	3	9	2,539	15	7
1886-87	188	3	185	3,737	2	4	1,847	0	1
1887-88	192	2	190	2,865	1	6	2,539	10	0

101. Four more cases altogether were disposed of than last year. There was a decrease of Rs. 872-0-10 in the estimated value of confiscations as compared with last year and an increase of Rs. 692-9-11 in the amount of penalties awarded. In the Northern Division there were 4 cases of landing goods at unauthorized places, chiefly in connection with suspected cargo robberies, in which the value of the goods confiscated amounted to Rs. 188-7-0 and the penalties imposed to Rs. 1,650-8-0. There were, besides, 29 petty cases of landing and shipping goods unmanifested and without permission, of landing goods short of the manifested quantity, of non-production of documents on demand, &c., &c., in which the value of the goods confiscated and the penalties imposed amounted to Rs. 84-10-3 and Rs. 326-12-0 respectively. In the Southern Division there were in all 159 cases in which the estimated value of the goods confiscated and the penalties imposed amounted to Rs. 1,727-12-9 and Rs. 562-6-0 respectively. In 35 of these cases the accused were proceeded against for landing and shipping unmanifested goods, in 23 for non-production of documents within 24 hours after anchoring, in 14 for non-production of pass, in 14 for landing goods in excess of the manifested quantity, and in the rest for sailing without port clearance, landing goods without permission, and landing and shipping goods at unauthorized places and hours.

Trade and Navigation.

102. 105,251 vessels entered inwards at the different continental ports of the Presidency and 102,415 vessels cleared outwards, as compared with 100,814 and 98,628 respectively in

1886-87. The following table shows the total declared value of the inward and outward trade for the five years ending 1886-87 and for the year under report. The figures do not include imports and exports of Government stores and treasure :—

Years.	Imports.	Exports.
	Rs.	Rs.
1882-82	2,68,07,463	5,16,41,556
1883-84	2,91,04,268	5,27,81,559
1884-85	2,65,20,528	4,63,06,343
1885-86	2,74,24,082	4,40,93,049
1886-87	2,48,93,056	4,30,34,138
Total ...	13,47,49,397	23,78,56,645
Average ...	2,69,49,879	4,75,71,329
1887-88	2,75,97,644	4,71,91,751
	Increase.	*Decrease.*
	6,47,765	3,79,578

The fluctuations of the sea-borne trade at the coast ports are noticed in detail in the introduction to the annual volume of Trade and Navigation Statistics issued by the Reporter General's Department.

LAND CUSTOMS.

103. The receipts for the year shown above in paragraph 19 consist of a single item of Rs. 9,000, being the contribution from the Dharampor State on account of Chauth referred to in paragraph 116 of last year's report. All other items, both of revenue and expenditure, have disappeared under the operation of the Customs Convention with Cambay and Janjira.

A'BKA'RI.

104. The transactions of the department under this head have again sprung up nearly to the level at which they stood in 1885-86. As compared with last year, there is an increase of 94,960 in the number of gallons excised and of Rs. 1,07,834 in the amount of duty assessed. This recovery, however, does not extend to cash realizations in which, as noted in the table subjoined to paragraph 18, and as will be more fully explained further on, there is a further decline. It results mainly from the increased demand for Uran spirit in Thána and Kolába, the duty on which is recovered from the farmers by the Land Revenue authorities and does not pass through the accounts of the Salt Department. A certain quantity of Uran spirit was exported to Karáchi for the first time

	Gallons Excised.	Duty realized or assessed.
		Rs.
1879-80	477,459	10,56,909
1880-81	502,859	11,54,289
1881-82	596,748	12,57,380
1882-83	723,832	13,98,438
1883-84	889,195	16,02,117
1884-85	892,810	19,65,960
1885-86	1,064,256	23,40,680
1886-87	982,447	21,97,644
1887-88	1,077,407	23,05,478

during the year under report, under conditions similar to those regulating exports to the town of Bombay.

105. The removals during the year may be classified as under :—

From the Uran Distilleries.

Country liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	496,816	6	Duty assessed and collected	14,40,939	7	5
For Murud in Janjira State.	5,172	6	Do. ...	5,972	12	0
For Karáchi	14,565	7	Do. ...	46,585	8	0
For Thána and Kolába ...	556,135	6	Duty assessed but not collected	7,96,470	1	11
Total ...	1,072,691	1	Total ...	22,89,967	13	4
Rectified Spirit.						
Spirits of wine	415	5	Duty assessed and collected	3,235	10	0
Methylated spirit	74	4	Do. ...	10	3	11
Total ...	490	1	Total ...	3,245	13	11
Total ...	1,073,181	2	GRAND TOTAL ...	22,93,213	11	3

From the Bhándup Distillery.

	Gals.	pts.		Rs.	a.	p.
Country liquor for Bombay...	4,225	6	Duty assessed and collected	12,264	13	8
GRAND TOTAL ...	1,077,407	0	GRAND TOTAL ...	23,05,478	8	11

Country Spirit—Exports to Bombay from Uran.

106. The exports of country spirit from the Uran distilleries to Bombay in 1886-87 were 5,31,439 gallons and 5 pints, and the duty realized amounted to Rs. 15,48,908-2-11. The decrease in the removals this year amounted to 34,622 gallons 7 pints, and in the duty collected to Rs. 1,07,968-11-6, and is the result of the reductions of the tree-tax and the operation of other changes introduced in 1886-87 with the object of freeing the supply of raw toddy and toddy spirit from restrictions by which it was found to be unduly limited. The rate of duty, Rs. 2-12-0 per liquid gallon of 25° U. P. (with a *pro-rata* addition for strength exceeding 25° U. P. up to 10° U. P.) remained unchanged during the year. The average strength and incidence of duty were 20·9° U. P. and Rs. 2-14-5 per liquid gallon against 20·5° U. P. and Rs. 2-14-8 in 1886-87.

From Bhándup.

107. The exports to Bombay from Bhándup amounted to 4,225 gallons 6 pints, and the duty to Rs. 12,264-13-8. In the preceding year the exports were 5,156 gallons 1 pint, the duty on which amounted to Rs. 15,735-5-4. The decline is attributable partly to the same causes which have affected Uran liquor, and partly to the pecuniary embarrassments of the proprietor.

Exports to Janjira.

108. The quantity of country liquor removed to Murúd during the year was 5,172 gallons 6 pints, paying Rs. 5,972-12-0 of duty. The removals last year were 1,048 gallons 7 pints, paying Rs. 1,232-12-0. The large increase is due to a strike among the Bhandáris of the Janjira State.

Exports to Karáchi.

109. Under instructions conveyed in Government Resolution No. 3536, dated 20th August 1887, the country liquor farmers in Sind were permitted for the first time this year to obtain mowra spirit from the licensed distilleries at Uran. 14,565 gallons 7 pints were exported, the duty on which, recovered here, amounted to Rs. 46,585-8-0.

Exports to Thána and Kolába.

110. The removals to Thána and Kolába are compared below with those recorded last year :—

	Quantity.		Duty assessed.	
	1887-88.	1886-87.	1887-88.	1886-87.
	Gals. pts.	Gals. pts.	Rs. a. p.	Rs. a. p.
Thána	386,482 6	312,700 2	5,22,281 5 11	4,15,070 15 6
Kolába	169,653 0	131,446 4	2,74,188 12 0	2,13,961 2 0
Total ...	556,135 6	444,146 6	7,96,470 1 11	6,29,032 1 6

	Increase.	
	Quantity.	Duty assessed.
	Gals. pts.	Rs. a. p.
Thána	73,782 4	1,07,210 6 5
Kolába	38,206 4	60,227 10 0
Total ..	111,989 0	1,67,438 0 5

The increase, as shown in the margin, is probably the result of the final collapse of the so-called temperance movement, referred to in paragraph 122 of last year's report, and of various causes, which may be more appropriately dealt with in the Administration Report of the Abkári Department.

111. The rates of duty stood, as last year, at Rs. 2 and Re. 1 for liquor 25° and 60° U. P. respectively. The rates for Umbargaon, also, remained unchanged at Rs. 1-8-0 and Re. 0-13-0 respectively. Rates of Duty.

112. The removals of spirits of wine to Bombay show a decline of 22 gallons 4 pints as compared with last year. The Medical Stores Department now obtain the greater part of their supply of this article from Madras. The duty realized during the year, however, shows an increase of Rs. 530-6-11 over last year—the result of the enhancement in the rate of duty from Rs. 4 to Rs. 5 per liquid gallon of proof strength, with effect from the 14th January 1887, and of the increased strength of the spirit removed. The average strength and the incidence of the duty were 55·7° O.P. and Rs. 7-12-6 respectively against 54·4° O. P. and Rs. 6-2-9 in 1886-87. Spirits of wine.

113. There is a considerable decrease in the quantity of methylated spirit exported as will be seen from the figures given below :— Methylated spirit.

	Gls. pt.		Rs. a. p.
1886-87... ...	218 0	Duty... ...	29 15 8
1887-88... ...	74 4	Do.	10 3 11
Decrease ...	143 4		19 11 9

The Uran distilleries are apparently unable to compete in the manufacture of this article with Madras where the cost is lower.

114. The following table shows the total amount collected by the Department this year as compared with last :— Collections.

Items.	1887-88.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay ..	14,43,726 6 11	15,50,124 9 2	....	1,06,398 2 3
2. Do. do. do. to Karáchi ..	46,585 8 0	....	46,585 8 0	....
3. Do. do. on do. exported to Murúd	5,972 12 0	1,232 12 0	4,740 0 0	....
4. Do. do. on rectified spirits ..	3,235 10 0	2,705 3 1	530 6 11	....
5. Do. do. on methylated spirits ..	10 3 11	29 15 8	....	19 11 9
6. Do. do. on country spirit manufactured at Bhándup and exported to Bombay.	12,882 0 9	14,891 4 4	....	2,009 3 7
7. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába	33,645 6 10	30,566 12 5	3,078 10 5	....
8. Cost of the Bhándup Distillery Establishment recovered from the Proprietor	1,976 0 0	1,824 0 0	152 0 0	....
9. Pension contribution on account of do. ..	237 1 10	218 14 0	18 3 10	....
10. Miscellaneous	74 12 11	108 10 7	....	33 13 8
Total ..	16,48,345 15 2	16,01,702 1 3	55,104 13 2	1,08,460 15 3
Deduct—Increase ..				55,104 13 2
Net—Decrease ..				53,356 2 1

The fluctuations in the items of still-head duty will be readily understood from what has been said above. The increase of

Rs. 3,078-10-5 in the amount of establishment cess corresponds with the increase in the total number of gallons passed out of the distilleries. The recoveries under items 8 and 9 from the Inspector of the Bhándup Distillery include establishment charges and pension contributions for 13 months.

EXPENDITURE.

115. The expenditure incurred by this Department in connection with the management of the Uran and Bhándup distilleries during 1887-88, as compared with 1886-87, is shown below :—

Items.	1887-88.	1886-87.	Increase.	Decrease.
Uran.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment	15,875 11 6	15,543 15 8	331 11 10	.....
2. Travelling allowance to establishment ...	37 1 6	29 3 0	7 14 6	.....
3. Petty supply allowance.	120 0 0	120 8 11	.....	0 8 11
4. Service stamps and postage	60 0 0	64 1 0	.....	4 1 0
5. Dead-stock articles ...	41 4 0	56 14 7	.....	15 10 7
6. Refund of establishment cess	12,957 9 5	16,143 6 7	.....	3,185 13 2
7. Boat stores and repairs.	26 2 6	5 3 0	20 15 6	.....
8. Clothing for peons ...	264 0 0	598 14 0	.....	334 14 0
Total ...	29,381 12 11	32,562 2 9	360 9 10	3,540 15 8
Bhándup.				
1. Pay of establishment	1,937 6 11	2,009 8 9	.....	72 1 10
2. Travelling allowance to establishment ...	11 11 6	5 2 0	6 9 6	.....
3. Service stamps and bearing postage ...	20 0 0	.....	20 0 0	.....
Total ...	1,969 2 5	2,014 10 9	26 9 6	72 1 10
GRAND TOTAL ...	31,350 15 4	34,576 13 6	387 3 4	3,613 1 6
			Deduct—Increase ...	387 3 4
			Net—Decrease ...	3,225 14 2

116. The increase in the item " Pay of establishment " is due, in the case of Uran, to accrual of increments in the pay of the Supervisor and Gauger. The decrease of Rs. 3,185-13-2 under " Refund of establishment cess " is the result of the decrease in the collections under this head in 1886-87 and consequently in the surplus to be refunded. The item of " Clothing for peons " is a biennial charge and is budgetted for according to requirements in the year. The fluctuations under other items are trifling.

ALLOWANCES AND ASSIGNMENTS.

Allowances and Assignments.

117. This is a new head resulting from the arrangements under the new Provincial contract, by which all charges under Salt have been made Imperial, and the item of Service Hak, hitherto debited under Salt Provincial, being excluded from charges under Salt, has to be taken under Allowances and Assignments. The increase of Rs. 1,166-0-10, which is shown in the table given at paragraph 19 above, results from the payment during the year under report of arrears of certain allowances due for previous year in the Thána and Uran Ranges.

LOCAL FUNDS.

Port Funds Rates.

118. The rates of port dues remained unchanged during the year. In the northern group the maximum rates laid down in the schedule to the Indian Ports Act have been introduced, viz., of 3 annas per ton in the case of sailing vessels, and of 4½ annas per ton in the case of steamers, payment at any one port of the group clearing

the vessel at all ports of the same group. In the southern, the rate is 2 annas per ton, steam and sailing vessels alike. Payment at one port clears a coasting steamer for 30 days at all ports of the group, and a sailing vessel for the same period at that port only at which the payment was made. The question of assimilating the rates and mode of collection in the southern to those in the northern group, referred to in paragraph 130 of last year's report, is still under consideration. The chief difficulty is that the increase in the rate for coasting steamers, which it has been presumed the change would necessarily involve, would be practically prohibitive so far as the large cargo steamers of the B. I. S. N. and B. S. N. Companies are concerned, and that it is undesirable to deter these steamers from calling at the ports south of Bombay, especially in the monsoon, when other means of communication are practically closed. In December 1887, a reference was received from Government regarding the expediency of amending the schedule to the Indian Port Act, XII of 1875, in order to get over this difficulty, more especially with a view to the establishment of a postal steamer-service during the monsoon. In reply to this reference a detailed report was submitted under this office No. 2648, dated 11th June last, suggesting a plan by which, if it be approved, the difficulty in question may be met without altering the schedule, but no further orders on the subject have as yet been received.

Proposed assimilation of rates in Northern and Southern Groups.

119. The number of ports is 83, the same as last year.

Number of Ports

120. The surplus balances invested in Government paper on account of the Northern and Southern Group Port Funds have remained unaltered, being Rs. 24,000 and Rs. 65,000 respectively as noted in paragraph 132 of last year's report.

Invested balances.

121. The buoys, beacons and light-houses were efficiently maintained during the year.

122. The new light-house and quarters under construction by the Public Works Department on the larger island to the east of that from which the Vengurla Rocks light is at present exhibited, made good progress during the year and are now nearly complete. The present light apparatus will be utilized, but a new lantern will be required, the old one having suffered so much from exposure and the action of the waves as not to be worth removal. This, it is understood, the Executive Engineer has taken steps to obtain from England.

Vengurla Rocks Light-house.

123. As mentioned in last year's report, paragraph 137, a 6th order dioptric port light was put up at Dholera in April 1887, but after a month or two complaints were received that the light was not sufficiently powerful. These complaints proved on enquiry to be well founded, and as a light which can always be seen at least 8 to 10 miles is essential to the safety of navigation in this part of the gulf, which is very dangerous owing to the force of the tide and the want of land marks to indicate safe anchorages, it was determined to replace the 6th order light by the 5th order kerosine port light ordered out for Deojagan, which had not yet been erected. The change was effected from the 8th January last, and the new light has given the greatest satisfaction. Special repairs to the light-house were also carried out at a cost of Rs. 575.

Dholera Light.

124. The old-fashioned light is still exhibited, as it was found necessary under the circumstances noticed above to utilize the new apparatus intended for this place at Dholera. Another has been ordered and will be exhibited next year.

Deojagan Light.

125. The new 5th order dioptric light, referred to in paragraph 139 of last year's report, has been erected on the headland forming the north horn of the Bay and quarters for the light-keepers have been provided. The work was completed on the 25th March 1888, at a total cost of Rs. 3,946-7-3, and the light

Kumpta Light.

has been exhibited, after publication of due notice, from the 1st July last.

Proposed Lights for Jaigad and Harnai.

126. The question of putting up suitable lights at the ports of Harnai and Jaigad has been deferred for consideration by the Committee to be appointed under Government Resolution No. 4453 of 14th July 1887, to report on the lighting arrangements of the south coast generally.

Port Light on Kánara Coast.

127. Messrs. Shepherd and Company requested in January last that lights might be exhibited at the ports of Ankola, Tadri, Honávar and Bhatkal in aid of a steamer service they were about to establish between Bombay and Mangalore and kindly undertook to lend mast head-lights for the purpose till permanent arrangements could be made. The lights were sent down and the Assistant Collector, Coast Guard Service, was authorized to arrange for their exhibition; but Messrs. Shepherd and Company eventually timed their steamers to call at the ports named by day-light, so that they were not required, and it remains to be seen whether the service will be resumed next season.

128. At the beginning of the year the revision of the light-house establishments paid from the Northern and Southern Ports Funds was brought into force. It had been found that the pay and the strength of the establishments attached to the various lights had lost all relationship to the work and responsibility and other conditions on which they ought to depend. The revision constitutes a light-house service for each group of ports consisting of a suitable number of syrangs, tyndals, and lascars, and rates of pay varying sufficiently to secure reasonable prospects of promotion, with local allowances for service in positions of difficulty or hardship, instead of a separate establishment for each light. These services are placed under the direct orders of the Assistant Collector of Salt Revenue, Coast Guard Service, subject in the Northern Division to the general control of the Collector, and in the Southern Division, of the Deputy Collector. To ensure a supply of competent men provision is made of a few spare hands who, till their services are required, will be learning their duties under the light-house keepers at Bombay or Kárwár. The financial result of the scheme was noted in last year's report, *vide* paragraph 141. A statement of the establishment sanctioned under the revised scale is subjoined:—

Northern Group Ports Fund.					Southern Group Ports Fund.				
No.	Description.	Pay.			No.	Description.	Pay.		
		Rs.	a.	p.			Rs.	a.	p.
1	Syrang	25	0	0					
1	Do.	18	0	0					
2	Tindals at Rs. 16	32	0	0	1	European light-keeper ...	125	0	0
2	Do. ,, 14	28	0	0		Do. personal allowance...	55	0	0
4	Lascars at Rs. 12	48	0	0	1	Syrang	25	0	0
5	Do. ,, 10	50	0	0	2	Tindals at Rs. 18	36	0	0
5	Do. ,, 8 ,, ...	40	0	0	2	Do. ,, 16	32	0	0
6	Do. ,, 10 (nine-monthly)	45	0	0	2	Do. ,, 18 (nine-monthly) ...	27	0	0
	Boat allowance.				2	Do. ,, 16 (nine-monthly) ...	24	0	0
	Perim Light-house	6	0	0	9	Lascars at Rs. 14	126	0	0
	Local allowance.				4	Do. ,, 12	48	0	0
	Perim.				3	Do. ,, 10	30	0	0
	5 men at Rs. 2 each	10	0	0	2	Do. ,, 12 (nine-monthly) ...	18	0	0
	Khun.				10	Do. ,, 10 (nine-monthly) ...	75	0	0
	5 do. ,, 1 ,, ...	5	0	0	1	Sweeper...	8	0	0
	Decjagan.					Local allowance.			
	3 ,, 1 ,, ...	3	0	0		*Vengurla Light-house.*			
	Bhugwa Dàndi.								
	3 men at Re. 1 each	3	0	0		5 men at Rs. 3 each	15	0	0
26		313	0	0	39		644	0	0

Reduction of Establishments at Kárwár.

129. In view of the falling off in the trade of the port of Kárwár consequent on the opening of the West of India Portuguese Railway for traffic, the necessity for reducing all expenditure at that port to a level with other ports in the Southern Division was brought to the notice of Government by Mr. Pritchard. But as the Government of India were unable to provide for Mr. Westbrook elsewhere on a suitable salary, proposals were submitted for such reductions as could be immediately carried out and for a redistribution of the boat establishment to suit the requirements of the ports in Kánara generally. These changes have been sanctioned by Government Resolution No. 5700, dated 23rd August 1888, and their financial effect will be a saving of Rs. 416 per annum to the Southern Port Fund. They will be brought into effect from the 1st October next.

Life Boat Service, Alibág.

130. Mr. W. F. Sinclair, C.S., the officer specially in charge of the Life-Boat Service, Alíbág, advocated the provision of a new life-boat with the latest improvements for Alíbág, and estimated her cost at Rs. 12,000. He applied to Government for permission to open a public subscription for the purpose, and expressed a hope that Government would be pleased to contribute from Provincial Funds to the extent of one-fourth of the cost, to be supplemented by an equal contribution from the Southern Ports Fund. In their Resolution No. 8002, dated 13th November 1886, the Government were pleased to approve and sanction the scheme. Accordingly the Port Fund share of the contribution, Rs. 3,000 has been provided for in current year's budget, and the boat, which is to be called "the Duchess of Connaught," has been indented for from England and is expected to reach India during the current financial year.—*Vide* Government Resolution, Revenue Department, No. 3649, dated 5th June 1888.

Collections.

131. The following table shows the revenue collected during the year in contrast with the collections of the previous year :—

Items.	1886-87.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Port-dues...	24,440 3 6	25,682 3 7	1,242 0 1	.....
Proceeds of goods washed ashore	83 8 9	103 10 9	20 2 0	.....
Proceeds of useless articles ...	59 4 0	361 10 6	302 6 6	.....
Advances refunded by the Public Works Department and the Local Board ...	5,841 2 11	528 8 0	.....	5,312 10 11
Miscellaneous	3 6 6	3 3 0	.....	0 3 6
Interest on Government Promissory Notes	399 0 0	957 9 8	558 9 8	.....
Total, Northern Division ...	30,826 9 8	27,636 13 6	2,123 2 3	5,312 14 5
Southern Port Fund—				
Port-dues...	44,131 15 1	44,737 15 0	605 15 11	.....
Proceeds of goods washed ashore	1,181 1 4	1,715 6 5	534 5 1	.....
Proceeds of useless articles ...	69 9 0	125 3 9	55 10 9	.....
Advances refunded by the Public Works Department ...	.....	1,125 7 2	1,125 7 2	.....
Miscellaneous	231 6 6	234 7 0	3 0 6	.....
Interest on Government Promissory Notes	1,895 4 0	2,693 4 0	798 0 0	.....
Total, Southern Division ..	47,509 3 11	50,631 11 4	3,122 7 5	.....
GRAND TOTAL ...	78,335 13 7	78,268 8 10	5,245 9 8	5,312 14 5
			Less Increase ...	5,245 9 8
			Net Decrease ...	67 4 9

The total collections during the year were Rs. 78,268-8-10 against Rs. 78,335-13-7 in 1886-87. The apparent decrease occurs in the Northern Division and is due to the repayment in 1886-87 by the Ahmedabad Local Board of a sum of Rs. 5,836 out of money advanced from Port Funds towards the execution of the Chikhári project. There is an increase in the port dues collections in both groups, resulting generally from the increase in the coasting traffic noticed under trade and navigation. This increase is pretty generally distributed except at Kárwár and Honávar. At Kárwár there is a general decline and at Honávar the receipts have been affected by the cargo line established by Messrs. Shepherd & Co., whose steamers owing to their small nominal tonnage pay very light port dues, while they have carried the cargo which would otherwise have been taken by native craft. The other fluctuations need no explanation to render them intelligible.

Expenditure.

132. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1886-87 :—

Items.	1886-87.	1887-88.	Increase.	Decrease.
Northern Port Fund	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment	343 0 0	336 0 0	.....	7 0 0
Contingencies	82 9 9	111 6 6	28 12 9	.....
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	450 0 0	450 0 0	.....	.....
Contingencies	135 4 6	126 2 3	.....	9 2 3
Purchase and Maintenance of Buoys	43 0 0	.....	.....	43 0 0
Beacons and Light-houses—				
Establishment	2,622 15 1	3,682 2 11	1,059 3 10	.....
Contingencies	3,020 6 9	3,414 9 1	394 2 4	.....
Carriage of Waifs	9 10 0	28 0 11	18 6 11	.....
Miscellaneous	.....	10 8 0	10 8 0	.....
Construction and Repairs—				
By Public Works Agency	8,393 0 4	7,284 8 0	.....	1,108 8 4
By Civil Agency	2,227 15 9	472 11 1	.....	1,755 4 8
Pension and Gratuity	.....	.....	.....	.....
Total, Northern Port Fund ...	22,327 14 2	20,916 0 9	1,511 1 10	2,922 15 3
Southern Port Fund.				
Collection and Management—				
Pay of Port Officer	2,434 15 2	2,400 0 0	.....	34 15 2
Do. of Establishment	1,598 7 10	1,589 8 3	.....	8 15 7
Contingencies	517 1 1	487 10 8	.....	29 6 5
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	2,988 13 9	2,987 10 2	.....	1 3 7
Contingencies	2,329 8 4	2,593 4 10	263 12 6	.....
Purchase of Boat	100 0 0	.....	.....	100 0 0
Beacons and Light-houses—				
Establishment	8,292 13 4	8,972 12 3	679 14 11	.....
Contingencies	5,931 10 6	8,338 8 4	2,406 13 10	.....
Refunds	23 1 0	255 8 0	232 7 0	.....
Removal of Waifs	129 2 4	410 11 10	281 9 6	.....
Construction and Repairs—				
By Public Works Agency ...	7,736 14 4	9,042 0 0	1,305 1 8	.....
By Civil Agency	22 6 5	833 2 9	810 12 4	.....
Pension and Gratuities	145 0 0	124 0 0	.....	21 0 0
Total, Southern Port Fund ...	37,249 14 1	43,034 13 1	5,980 7 9	195 8 9
Total, Northern and Southern ...	59,577 12 3	63,950 13 10	7,491 9 7	3,118 8 0
		Less Decrease ...	3,118 8 0	
		Net Increase ...	4,373 1 7	

133. There is a net increase of Rs. 4,373-1-7 in the total expenditure of the two funds as compared with last year. The causes of the increase or decrease in the different items are explained below :—

The increase of Rs. 1,059-3-10 in the item "Establishment" under Beacons and Light-houses in the Northern Division and of Rs. 679-14-11 in the corresponding item in the Southern Division is the result of the revision of the establishment sanctioned by Government Resolution No. 287, dated 13th January 1887. The increase of Rs. 394-2-4 and of Rs. 2,406-13-10 in Contingencies under the same head in both groups is due to the purchase of light apparatus for Deojagan and Kumta in the Northern and Southern groups respectively.

The decrease in the items under Construction and Repairs in the Northern group is due to the payments made in 1886-87 on account of the works at Perim and Whittle Bandar and of the new lights at Bhagwa Dándi and Lohára referred to in paragraphs 145 and 146 of last year's report.

The decrease of Rs. 34-15-2 in the item "Pay of Port Officer" is due to the payment in 1886-87 of acting allowance to the Assistant Collector during the absence of the Port Officer on privilege leave.

The increase of Rs. 263-12-6 in "Contingencies" under Vessels, Boats and Buoys, is due to the purchase of chains and swivels for certain buoys in the southern group.

The increase of Rs. 232-7-0 under "Refunds" is on account of a sum levied as port dues under a misapprehension from the Agents of the S. S. "Nurjehan" at Kárwár in June 1887 and afterwards refunded.

The increase under Construction and Repairs in the Southern Group is accounted for by the construction of new quarters for the Port Light-keepers at Vengurla by the Public Works Department, and of a pathway leading from the salt work Wanarsi to the Sopára creek at Bassein, and of a branch road from the Bhiwndi Bandar to the main road by civil agency. The fluctuations in the other items need no remarks.

134. The approximate balances (uninvested) on 31st March 1888 (exclusive of any expenditure adjusted by the Accountant General) are shown below :—

	Northern Ports Fund.			Southern Ports Fund.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1887...	17,205	9	6	36,903	7	11
Receipts in 1887-88	27,636	13	6	50,631	11	4
Total ...	44,842	7	0	87,535	3	3
Less—Expenditure incurred in 1887-88 ...	20,916	0	9	43,034	13	7
Approximate balance on 31st March 1888.	23,926	6	3	44,500	6	2

135. The following are the particulars of the other excluded Local Funds in charge of this Department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port Dues, &c., Local Funds" in the table subjoined to paragraph 19.

Sundrai Bandar Establishment at Gogha.

Items.	1886-87.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts from Bhávnagar State	420 0 0	420 0 0	.....	.....
Cost of Establishment	347 5 8	473 15 7	126 9 11	.....

Tankária Dharam Taláv Fund.

Items.	1886-87.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	33 12 0	51 0 0	17 4 0	.....
Expenditure ...	60 0 0	60 0 0	.....	.....

Cambay and Jambusar Ferry Funds.

Items.	1886-87.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts	52 0 6	51 12 0	.....	0 4 6
Expenditure ...	.....	.....	.....	.....

Horse Fund.

Items.	1886-87.	1887-88.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	9,065 2 4	9,946 12 10	881 10 6	.....
Expenditure ...	6,834 15 6	2,844 11 5	.....	3,990 4 1

136. It has recently been decided that as pointed out in this office No. 1493 of 1st April 1888 the contribution from the Bhávnagar Darbár towards the cost of the Sundrai Bandar Establishment has hitherto been treated wrongly as an Excluded Local Fund, and this item will accordingly disappear from future reports.

Government Resolution No. 2297 of the 23rd July 1888, Financial Department.

NATIVE PASSENGERS SHIPS ACT.

NATIVE PASSENGER SHIPS ACT.

137. There were no cases under the Native Passenger Ships Act during the year. Messrs. Shepherd and Company enjoyed a monopoly of passenger traffic by coasting steamers throughout the season and have taken no unfair advantage of the circumstance. They have made several further additions to their fleet and are now able to make immediate arrangements for the relief of traffic when the demand for passages at any particular port is greater than the regular steamers can provide for. As usual they have continued to run their fleet of steamers in two sections, the first

leaving Bombay at 6 A.M. and plying as far as Dábhol or Jaigad, and the other leaving Bombay at 12 noon for Dábhol and ports south down to Marmagoa. They also started an experimental line of bi-weekly cargo and passenger steamers connecting with their passenger line at Marmagoa and running to Mangalore. It is not quite certain, I believe, that this line will be resumed next season, but if it should be, it is understood that Messrs. Shepherd and Company propose to carry cargo in connection with it by their passenger steamers between the terminal ports of Bombay and Marmagoa only, and provisional arrangements have been made to allow them to do so, if they find it necessary.

CONTRABAND OPIUM.

138. There were 21 seizures of contraband opium by the establishment on the Northern Frontier during the year. The quantity seized amounted to 4 maunds, 30 sers and 68$\frac{7}{8}$ tolas. Last year the number of seizures was 23 and the quantity of opium 2 maunds, 37 sers and 22 tolás. 32 persons were arrested and prosecuted this year, and convictions were obtained against 26, the corresponding figures for the last year being 26 and 20. The total estimated value of confiscations came to Rs. 4,576-1-11 against Rs. 3,653-14-3 in 1886-87. One case of some importance is worth mentioning, in which a seizure of 3 maunds and 30 sers of opium was effected and 8 persons, armed and mounted, were followed up and arrested by 6 peons and a savár on the Jejham Range, entirely without the aid or guidance of any officer of superior rank. The case was tried by the Senior Assistant Political Superintendent, Pálanpur, and the accused were sentenced to undergo one year's rigorous imprisonment each. A reward of Rs. 600 was sanctioned by the Magistrate and was distributed among the sepoys who had contributed to the seizure.

CONCLUDING REMARKS.

139. The general map prefixed to the appendices is a reproduction of that inserted in the last year's report, except that the Uran and Alíbág ranges have been thrown together under the name of the Uran Range, and three additional buoys, one between Málvan and Vengurla and the other two near Kárwár, have been marked.

Conduct of Establishment.

140. Of the Northern Frontier Force 11 men were dismissed, 26 degraded and 338 were fined for various departmental offences. At Khárághoda, 1 kárkún and 2 menials were dismissed and 25 peons were fined or otherwise punished. In the Surat Range, one peon was dismissed for taking an illegal gratification. One kárkún was dismissed in the Thána Range for absenting himself on pretence of sickness, and the services of 14 peons employed in the Uran Range were dispensed with—6 for having connived at a theft of more than 15 maunds of salt from the Agars which they were guarding, 6 for having been found guilty of conspiring to defraud Government revenue in a salt-smuggling case that occurred in the Karanja Táluka, one for continued neglect of duty and insubordination, and one for being concerned in a salt-smuggling case. The conduct of the establishment on the whole has been satisfactory.

141. Mr. Acworth and Mr. Wright as usual rendered valuable service in the office of Deputy Collector, Southern Division. I have already referred to Mr. Dickinson's good management of the storage operations of the past season, and I have much pleasure in once more bringing to notice the excellent work done by Messrs. Cotgrave, Pogson and Kavasji.

CONCLUDING REMARKS.

142. Among the subordinate officers of the Department, among many who have done excellently, I may select for particular mention this year Mr. Judge at Khárághoda, Mr. Sitárám Mairál, Sarkárkún of Dhárásna in Surat, and in the Southern Division Messrs. Nánábhoy Mancherji, Sitárám Mahiput, and Govind Mukund Dámle, Sarkárkuns of Ghodbandar, Bassein and Ratnágiri, Mr. Hutchinson, Preventive Inspector at Thána, and Mr. Habáji Ganoji, Patrol Jamedár, Penn, who for his good service in that capacity has recently been appointed to officiate as Daroga.

I have the honor to be,
Sir,
Your most obedient Servant,
A. C. TREVOR,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 6630 OF 1888.

Bombay, 27th October 1888.

Submitted to Government in the Revenue Department.

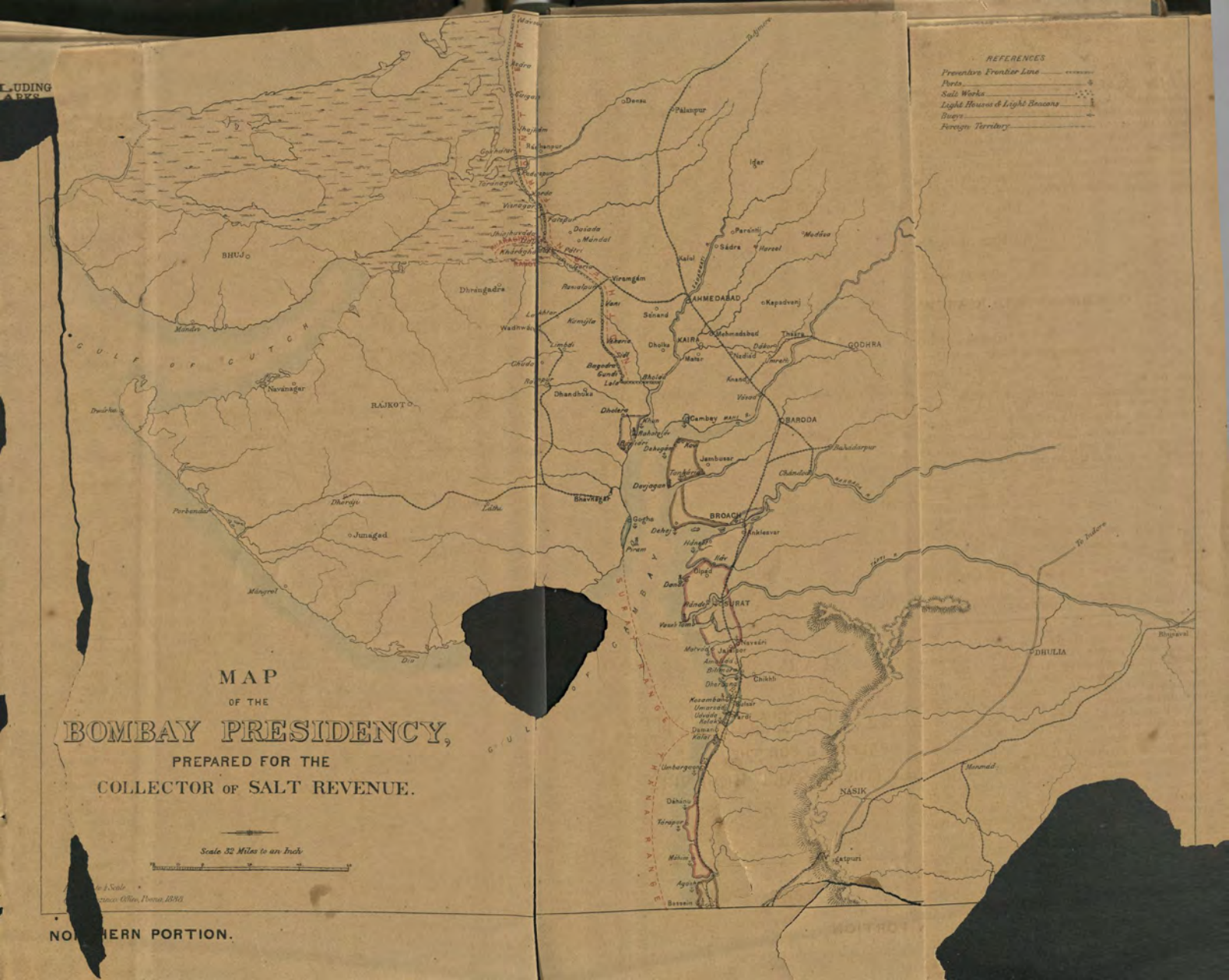
2. Mr. Pritchard was in charge of the Commissioner's office from 1st to 7th April 1887, when he was transferred to Sind. Mr. Campbell acted as Commissioner from 8th April to 15th May 1887, when he was relieved by Mr. Moore, who continued to be in charge of the office till the end of the year under review.

3. The gross receipts and expenditure of the Department under each head of account during the year under review are contrasted with those of the previous year in the following table :—

	Receipts.						Expenditure.					
	1886-87.			1887-88.			1886-87.			1887-88.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Salt	1,62,11,379	14	3	1,72,42,741	0	2	20,98,825	4	6	17,12,049	3	2
Sea Customs ...	11,432	1	6	15,009	10	8	1,35,530	10	6	1,30,584	5	2
Land Customs ..	9,126	5	4	9,000	0	0	.....			.....		
A'bkári	16,01,702	1	3	15,48,345	15	2	34,576	13	6	31,350	15	4
Service Haks ...	.....			.....			13,100	10	8	14,266	11	6
Local Funds ...	88,206	12	5	88,738	1	8	67,120	1	5	67,329	8	10
Total ...	179,21,847	2	9	1,89,03,834	11	8	23,49,153	8	7	19,55,580	12	0

4. The percentage of charges to gross receipts, as calculated in the report, amounted to Rs. 10-5-6, but the Collector has, following the usual practice, included in his calculations the special expenditure necessitated by the working of the Anglo-Portuguese Treaty, which does not form part of the ordinary working expenses of the Department under the Collector. Similarly, the expenditure incurred on the purchase of the salt manufactured on the Runn of Cutch and on its storage and conveyance to the subordinate depôts should not be debited to the working charges, as it is fully recovered when the salt is sold. Excluding these items from the total expenditure of the Department, and deducting, from the gross collections, receipts from the Portuguese salt works and recoveries on account of the cost price of Barágara salt sold at the stores and agencies, the percentage of charges over receipts amounted to 6·64. The previous year's percentage of working charges over gross receipts, similary calculated, was 7·28.

A. C. TREVOR,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.



NORTHERN PORTION.

SOUTHERN PORTION.

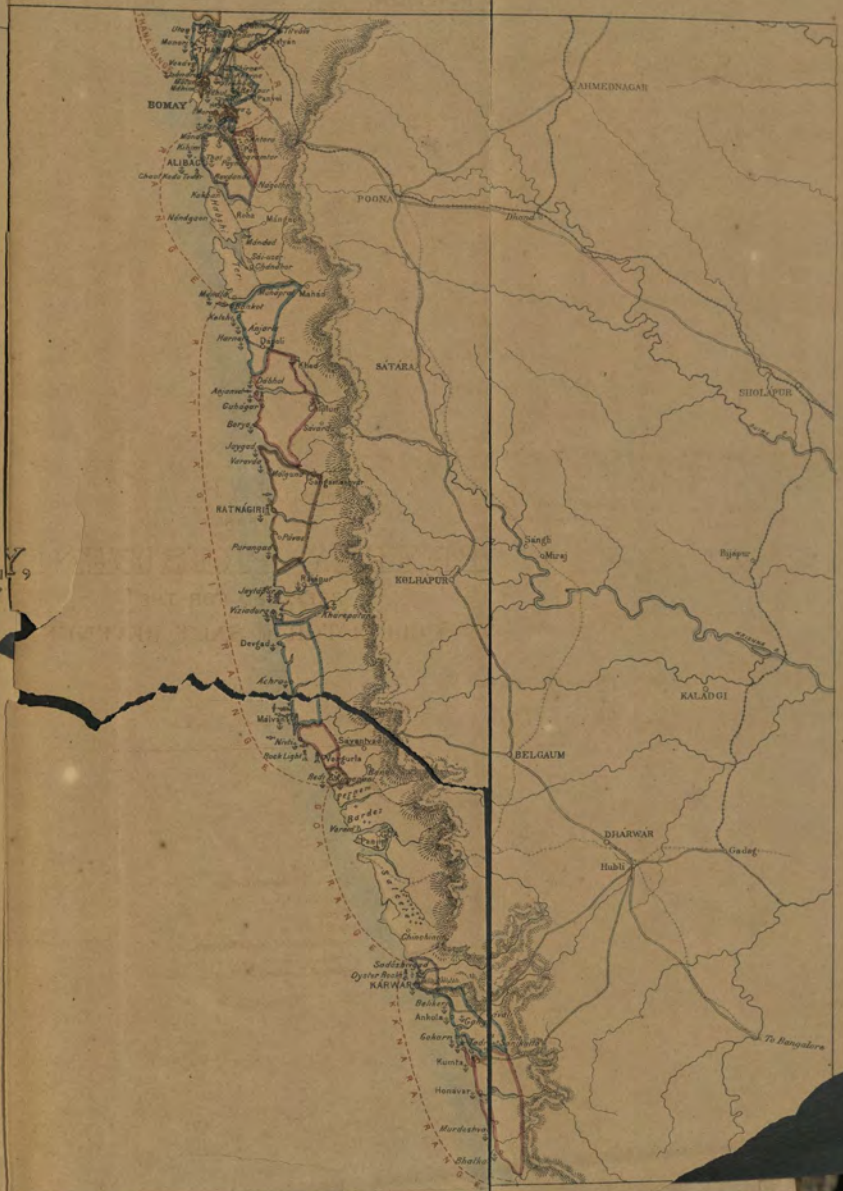
MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch.

REFERENCES

- Preventive Frontier Line
- Ports
- Salt Works
- Light Houses & Light Beacons
- Buoys
- Foreign Territory

Reduced to ¼ Scale.
Govt. Photozincco. Office, Poona, 1880.



STATEMENT No. I, showing the sanctioned Strength of Establishment of the Salt Department, according to Grades, for the year 1887-88.

	Rs. 1,800.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1																					1	
Deputy Collector		1																				1	
Assistant Collectors			3	2	1	2		2	1													11	
Coast Guard Inspectors											1	2	1	1	1	2		6				14	
Supervisor and Assistant Supervisor of Distilleries						1				1												2	
Superintendent of Salt Depôts									1			1		1	1	2						6	
Sar-Kárkúns and Special Officers.											2	3	1	4	3	3	3	10	4			33	
Daroghás and Preventive Officers.												2	2	2	3	7	1	2				17	
Inspectors							2		2			2		3	1	4		4	3	1		22	
English Writers														1		3	1	1	39	35		80	
Kárkúns																1		3	214	412		630	
Resaldárs																1			2			3	
Mounted Force																			110			110	Total for 1886-87. 5,566
Petty Officers																				351	13	364	*Less*—Net decrease, *vide* remarks below. 42
Sepoys																					3,778	3,778	
Khalásis, watermen and menials																			2	86	364	452	
Total	1	1	3	2	1	3	2	2	4	1	3	8	4	12	9	23	5	26	374	885	4,155	5,524	Total for 1887-88. 5,524

Explanation of Increases and Decreases as compared with the past year :—

Net reduction of men in the re-organization of the Establishment mentioned below :—

1 Deputy Collector, N. D.
2 Assistant Collectors.
9 Office establishment of the Assistant, N. F.
9 Bhiwndi Guard boat establishment.
32 Coast Guard service establishment.
} *Vide* Government Resolution, Revenue Department, No. 7831, dated 15th November 1887, and Government of India's No. 4119—70 Confidential, dated 5th July 1887.
8 Office establishment of the Assistant, Alibág.
8 Fish-curing yards at Kusamba and Vesawa being closed.—*Vide* Government Resolution, Revenue Department, No. 6322, dated 19th September 1887.
3 Net decrease in the re-organization of Bulsár Táluka.—*Vide* Government Resolution, Revenue Department, No. 8142, dated 20th November 1887.

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1 Appointment of an additional Inspector in the N. F.—*Vide* Government Resolution, Revenue Department, No. 7831, dated 15th November 1887, and Government of India's No. 4119—70 Confidential, dated 5th July 1887.
10 Additional establishment for guarding Jalmahál Salt Works in Bassein Táluka.—*Vide* Government Resolution, Revenue Department, No. 7860, dated 17th November 1887.
11 Additional peon establishment sanctioned for Ankola Táluka.—*Vide* Government Resolution, Revenue Department, No. 1955, dated 26th March 1888.
8 Fish-curing yards establishment sanctioned in Goa Range.—*Vide* Government Resolution, Revenue Department, No. 2819, dated 6th May 1887.

30

42 Net Decrease.

Plus	Minus.		
...	1	Deputy Collector of Salt Revenue, N. D. on	Rs. 1,250
...	1	Assistant Collector on	,, 450
...	1	Do. do.	,, 300
...	1	Coast Guard Inspector on	,, 175
...	1	Do. do.	,, 150
...	1	Do. do. from	,, 51 to 75
...	1	Preventive Officer from	,, 51 to 75
1	...	Inspector from	,, 51 to 75
...	1	Do. do.	,, 26 to 50
...	1	English Writer	,, 26 to 50
...	1	Do. do. from	,, 11 to 25
6	7	Kárkuns from	,, 26 to 50
12	15	Do. do.	,, 11 to 25
8	11	Petty officers from	,, 11 to 25
78	66	Sepoys	,, 10 and below.
...	11	Khalásis and menials from	,, 11 to 25
4	31	Do. do.	,, 10 and below.
109	151		
Less	109		
Net Decrease	42		

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. II, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukás.	Names of Tálukás.	Names of Collectorates and Districts.	Strength of Sanc				
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sir-Kárkuns, Daroghas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unverpur and Suigám Frontier ...	Pálanpur			1	...	...
	2	Pátri and Runn Frontier ...	Káthiáwár					16
	3	Dhandhuka Táluka and Frontier...	Ahmedabad... ...					...
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat			1	...	8
	5	Dholerá	Ahmedabad ...					1
	6	Gogha						1
	7	Cambay	Kaira					1
	8	Jambusar, including Vágra ...	Broach					1
	9	Broach						1
	10	Surat, including Muroli and Olpád.	Surat			1	7	1
	11	Chorási						...
	12	Bulsár, including Párnera ...						3
	13	Daman	Portuguese Territory ...					...
2. Southern Division.	14	Umbargaon	Thána					1
	15	Tárápur						1
	16	Bassein						2
	17	Ghodbandar						3
	18	Trombay				1	7	6
	19	Mátunga...	Bombay	1				2
	20	Panvel	Thána					2
	21	Uran						6
	22	Karanja	Kolába			1	...	3
	23	Sánksi						2
	24	Alibág						1
	25	Rájpuri (Madad)			1			...
	26	Suvarndurg	Ratnágiri					1
	27	Anjanvel						1
	28	Rátnagiri						1
	29	Viziadurg						1
	30	Málvan				1	...	1
	31	Vengurla						1
	32	Shiroda						2
	33	Vádi						...
	34	Kárwár	North Kánara ...					1
	35	Ankola				1	...	2
	36	Honávar...						1
	37	Bombay	Bombay			3	...	...
	38	Goa	Portuguese Territory ...					2
	39	Bárdez				1	...	2
	40	Sálsette						2
		Total ...	.....	1	1	11	14	80

TIONED ESTABLISHMENT.						SALT.		
English Writers.	Kárkuns.	Mounted Force.	Amaldárs, Sepoys, Khalásis, and other Menials.	Total.	Number of Sazas.	Number of Salt Works.	Quantity produced.	
							Mds. s. t.	
...	...	113	...	.....	...	...	.....	
2	24	...	1,008	A 1,164	...	...	.....	
...	...	...	...	.....	...	...	.....	
14	17	...	247	B 287	2	2	21,75,195 31 0	
1	5	...	15	22	...	...	.....	
1	1	...	7	10	...	...	.....	
...	1	...	14	16	...	...	.....	
1	4	...	43	49	...	...	.....	
1	4	...	17	23	...	...	.....	
3	12	...	137	C 161	...	...	.....	
...	...	...	...	.....	...	...	.....	
1	22	...	113	139	1	1	2,72,421 0 0	
...	2	...	14	16	...	...	9 35 0	
1	11	...	42	55	1	1	7,954 0 0	
1	8	...	36	46	...	...	.....	
1	34	...	260	297	5	22	9,73,806 20 0	
1	51	...	310	365	7	42	9,31,135 0 72	
4	49	...	271	D 340	4	19	6,03,577 20 0	
1	33	...	153	189	6	23	6,52,952 10 0	
1	35	...	165	203	6	19	4,85,423 5 0	
10	63	...	365	E 445	10	82	18,67,859 10 0	
1	29	...	153	186	4	24	6,88,683 14 0	
1	36	...	182	221	5	33	5,86,925 19 60	
1	6	...	42	F 50	...	...	.....	
...	2	...	4	6	...	...	.....	
1	9	...	25	36	...	...	.....	
1	7	...	24	33	...	...	.....	
2	10	...	56	F 70	...	...	.....	
1	8	...	32	42	...	...	.....	
1	6	...	24	32	...	...	.. ...	
1	7	...	22	31	...	...	.....	
...	15	...	83	100	1	23	59,842 0 0	
...	...	...	...	.....	...	...	.....	
3	9	...	41	F 55	...	...	.....	
6	10	...	105	123	1	136	1,90,290 11 0	
2	13	...	46	62	...	...	.....	
5	6	...	27	G 41	...	...	.....	
8	26	...	148	F 185	4	58	1,25,250 33 0	
1	33	...	196	232	6	81	1,75,764 28 0	
1	26	...	167	196	5	110	83,737 13 40	
80	634	113	4,594	5,528	68	676	98,80,828 11 12	

B 6682—1 *ap**

Salt—*continued.*		Sea Customs.			
				Value of Trade.	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.	Imports.	Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	...	...	...	.....	...
.....	...	...	...	.....	...
.....	...	...	...	.....	...
15,45,157 0 0	...	...	...	.....	...
.....	...	1	1	9,52,923 0 0	18,07,290 0 0
.....	15 20 5	1	1	3,50,020 0 0	4,22,367 0 0
.....	...	1	...	.....	...
.....	...	3	1	2,70,896 0 0	4,93,487 0 0
.....	...	1	1	23,60,444 0 0	22,97,372 0 0
.....	...	4	1	17,40,745 0 0	20,08,137 0 0
.....	...	...	...	.....	...
3,24,237 0 0	...	4	1	3,89,641 0 0	7,36,130 0 0
14,454 20 0	...	...	...	.....	...
8,133 16 0	...	4	...	77,859 0 0	3,30,293 0 0
.....	...	7	...	3,02,821 0 0	7,24,347 0 0
8,77,132 0 0	...	3	...	4,17,924 0 0	7,63,291 0 0
7,61,484 1 72	...	5	...	4,98,852 0 0	11,29,422 0 0
5,62,166 0 0	...	6	...	43,95,957 0 0	39,69,268 0 0
6,21,732 20 0	...	...	...	.....	2,10,449 0 0
4,32,159 5 0	...	4	...	5,97,667 0 0	19,25,207 0 0
16,21,464 30 0	...	3	...	6,55,826 0 0	75,43,747 0 0
5,72,639 0 0	...	2	...	1,08,154 0 0	21,83,651 0 0
4,84,270 29 0	...	5	...	4,66,261 0 0	10,76,258 0 0
.....	...	1	...	6,92,966 0 0	9,25,761 0 0
.....	...	...	...	.....	...
.....	...	3	...	8,95,922 0 0	5,56,734 0 0
.....	...	2	1	27,24,406 0 0	43,27,320 0 0
.....	...	3	1	13,68,140 0 0	8,72,159 0 0
.....	...	2	1	13,42,359 0 0	15,23,284 0 0
.....	...	3	2	7,31,838 0 0	3,57,770 0 0
.....	...	3	2	31,85,621 0 0	43,25,575 0 0
56,709 0 0	...	...	...	1,17,478 0 0	30,208 0 0
.....	...	...	...	.....	...
.....	...	3	2	3,70,457 0 0	14,23,375 0 0
1,67,042 3 0	...	4	...	1,99,421 0 0	2,84,174 0 0
.....	...	5	1	23,83,046 0 0	49,44,675 0 0
.....	4,719 29 23	...	...	.....	...
1,23,199 1 0	...	...	...	.....	
1,74,832 17 40	...	...	...	.....	} ...
61,063 22 0	...	...	...	.....	
84,07,876 25 32	4,735 9		16	2,75,97,644 0 0	4,71,91,751 0 0

Land Customs. Value of Trade.	Number of Cases adjudicated,			Distilleries,	
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	Number of Stills.	Gallons excised.
					Rs. a p.
...	68	...	...	...	.....
...			21	...	.....
...	...	...	...	...	.....
...	1	...	...	...	.....
...	8	...	...	...	.....
...	...	11	...	...	.....
...	57	...	...	...	.....
...	10	1	...	...	.....
...	1	8	...	...	.....
...	4	7	...	...	.....
...	6	...	..	...	.....
...	1	6	...	...	.....
...	...	...	...	...	.....
...	2	2	...	...	.....
...	4	6	...	...	.....
...	14	5	...	...	.....
...	7	13	...	...	.....
...	17	10	...	2	4,225 6 0
...	4	...	...	...	.....
...	7	39	...	...	.....
...	10	21	...	47	10,73,181 2 0
...	8	18	...	...	.....
...	21	4	...	...	.....
...	10	8	...	...	.....
...	...	...	...	...	.....
...	6	2	...	...	.....
...	2	2	...	...	.....
...	7	2	...	...	.....
...	3	5	...	...	.....
...	2	5	...	...	.....
...	3	10	...	...	.....
...	2	1	...	...	.....
...	...	...	...	...	.....
...	2	2	...	...	.....
...	1	1	...	...	.....
...	22	3	...	...	.....
...	9	...	...	...	.....
...	25	...	...	...	.....
...				...	.....
...				...	.....
...				...	.....
..	319	192	21	49	10,77,407 0 0

Imperial and Provincial.										Port Fund.		
Salt.			Customs.			A'bkári. Still-head Duty, Cost of Establishment, &c., &c.			Total Imperial and Provincial.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
.....			...			...			.....			.....
.....			...			...			.....			.....
6,523	9	7	...			...			6,523	9	7	.....
36,91,197	5	3	...			...			36,91,197	5	3	364	4	9
31	1	0	39	11	8	...			70	12	8	1,595	0	3
58	0	0	186	5	11	...			244	5	11	1,207	13	3
.....			22	11	6	...			22	11	6	.....		
61	1	7	58	5	6	...			119	7	1	471	1	6
2,468	2	2	807	7	8	...			3,275	9	10	7,187	0	3
112	9	8	10,720	6	9	...			10,833	0	5	6,140	1	10
.....			...			...			.....			.....		
6,98,319	1	1	2,153	5	5	...			7,00,472	6	6	5,034	12	3
3,466	13	9	...			...			3,466	13	9	.....		
17,358	5	2	63	2	10	...			17,421	8	0	982	1	9
375	9	8	294	11	9	...			670	5	5	2,723	14	3
18,88,777	9	2	334	12	0	...			18,89,112	5	2	1,726	4	5
16,29,675	10	5	400	9	0	...			16,30,076	3	5	2,890	9	4
12,89,254	8	5	2,239	6	1	15,124	15	3	13,06,618	13	9	7,006	12	5
12,36,145	4	1	...			...			12,36,145	4	1	.....		
10,49,334	15	4	694	4	6	...			10,50,029	3	10	1,826	1	11
32,38,323	1	3	185	13	0	15,33,220	15	11	47,71,729	14	2	5,659	8	0
5,24,208	12	8	187	2	0	...			5,24,395	14	8	2,215	1	0
9,64,961	3	2	95	8	0	...			9,65,056	11	2	1,437	7	0
100	1	11	330	3	3	...			430	5	2	2,230	4	10
.....			...			...			.....			.....		
610	4	9	241	1	3	...			851	6	0	1,034	13	4
631	10	4	427	8	10	...			1,059	3	2	2,507	4	0
492	7	11	1,731	10	9	...			2,224	2	8	2,506	11	0
1,115	8	0	568	8	0	...			1,684	0	0	2,484	1	6
58	14	8	599	0	6	...			657	15	2	1,967	7	1
1,470	2	4	458	10	11	...			1,928	13	3	3,669	7	4
1,28,353	9	10	19	12	0	...			1,28,373	5	10	152	4	0
.....			...			...			.....			.....		
88	6	5	385	11	0	...			474	1	5	3,478	4	11
3,58,388	14	0	294	4	3	...			3,58,683	2	3	1,344	9	3
150	7	9	444	8	4	...			595	0	1	2,569	15	8
18,951	9	1	25	0	0	...			18,976	9	1	5,852	7	9
.....			...			...								
4,91,676	3	9	...			...			4,91,676	3	9	.....		
.....			...			...								
1,72,42,741	0	2	24,009	10	8	15,48,345	15	2	1,88,15,096	10	0	78,268	8	10

TIONS.				CHARGES.
				Imperial and Provincial.
Sundrai Bandar Establishment.	Local Fund and Horse Fund.	Tunkaria Dharam Talâv and Cambay Ferry Funds.	Grand Total.	Pay.
Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	.....	.....
...	...	...	.....	.....
...	9,946 12 10	...	16,470 6 5	1,69,634 15 0
...	...	...	36,91,564 10 0	57,781 12 7
...	...	...	1,665 12 11	3,742 1 11
420 0 0	...	...	1,872 3 2	1,679 12 11
...	...	...	22 11 6	2,971 1 9
...	...	102 12 0	693 4 7	4,927 15 5
...	...	...	10,462 10 1	3,048 1 6
...	...	...	16,973 2 3	34,322 13 6
...	...	...	.....	.....
...	...	...	7,05,507 2 9	20,863 12 0
...	...	...	3,466 13 9	2,055 13 6
...	...	...	18,403 9 9	9,123 15 5
...	...	...	3,394 3 8	7,562 14 11
...	...	...	18,90,838 9 7	33,502 11 2
...	...	...	16,32,966 12 9	48,765 10 10
...	...	...	13,13,625 10 2	89,132 11 11
...	...	...	12,36,145 4 1	30,803 6 9
...	...	...	10,51,855 5 9	26,953 2 5
...	...	...	47,77,389 6 2	36,378 15 8
...	...	...	5,26,610 15 8	27,111 10 4
...	...	...	9,66,494 2 2	30,179 11 2
...	...	...	2,660 10 0	10,623 6 3
...	...	...	.....	.....
...	...	...	1,886 3 4	6,470 1 11
...	...	...	3,566 7 2	5,456 5 0
...	...	...	4,730 13 8	14,401 14 1
...	...	...	4,168 1 6	6,533 12 5
...	...	...	2,625 6 3	5,965 8 10
...	...	...	5,598 4 7	6,095 13 5
...	...	...	1,28,525 9 10	12,959 3 9
...	...	...	.....	.....
...	...	...	3,952 6 4	13,967 10 1
...	...	...	3,60,027 11 6	13,195 3 0
...	...	...	3,164 15 9	10,160 14 10
...	...	...	24,829 0 10	51,292 7 10
...	...	...	4,91,676 3 9	86,409 5 4
420 0 0	9,946 12 10	102 12 0	1,89,03,834 11 8	9,24,074 13 5

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Imperial and Provincial—*continued.*									Port Fund.			Sundrai Bandar Establishment.			Tunkaria Dharam Talav Fund.		
Fixed Petty Supply Allowances.			Contingent Charges.			Total.											
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
...			...			.....			...			...			...		
...			...			.....			...			...			...		
550	0	0	20,753	14	3	1,91,938	13	3	...			...			...		
696	0	0	5,24,413	4	3	5,82,891	0	10	1,109	8	0	...			...		
156	0	0	982	8	6	4,880	10	5	1,474	15	1	...			...		
72	0	0	876	15	6	2,628	12	5	1,016	6	4	473	15	7	...		
96	0	0	719	2	0	3,786	3	9	...			...			...		
180	0	0	535	11	0	5,643	10	5	1,335	8	9	...			60	0	0
120	0	0	934	15	4	4,103	0	10	310	0	11	...			...		
456	0	0	13,251	2	11	48,030	0	5	9,598	15	10	...			...		
...			...			.....			...			...			...		
388	0	0	3,542	10	2	24,794	6	2	640	7	5	...			...		
60	0	0	134	5	6	2,250	3	0	...			...			...		
180	0	0	594	12	3	9,898	11	8	0	6	0	...			...		
144	0	0	1,115	5	1	8,822	4	0	97	12	5	...			...		
372	0	0	2,004	3	10	35,878	15	0	583	0	2	...			...		
529	7	3	2,861	8	9	52,156	10	10	210	11	1	...			...		
888	0	0	40,744	2	7	1,30,764	14	6	3,897	1	8	...			...		
432	0	0	3,049	0	2	34,284	6	11	...			...			...		
396	0	0	3,261	13	2	30,610	15	7	367	11	5	...			...		
864	0	0	7,029	4	4	84,272	4	0	188	3	9	...			...		
432	0	0	2,220	3	3	29,763	13	7	34	6	2	...			...		
420	0	0	2,265	5	10	32,865	1	0	646	15	8	...			...		
240	0	0	1,706	15	8	12,570	5	11	1,453	1	8	...			...		
...			...			.....			...			...			...		
144	0	0	579	0	0	7,193	1	11	313	10	5	...			...		
96	0	0	542	11	5	6,095	0	5	826	11	0	...			...		
240	0	0	3,781	13	7	18,423	11	8	5,662	12	8	...			...		
120	0	0	582	3	4	7,235	15	9	1,140	3	5	...			...		
120	0	0	762	11	5	6,848	4	3	902	9	6	...			...		
180	0	0	2,567	0	2	8,842	13	7	3,276	5	7	...			...		
180	0	0	1,567	8	10	14,706	12	7	6	0	0	...			...		
...			...			.....			...			...			...		
300	0	0	2,939	3	5	17,206	13	6	12,478	7	2	...			...		
300	0	0	710	12	9	14,205	15	9	204	2	4	...			...		
240	0	0	742	2	9	11,143	1	7	1,052	15	3	...			...		
1,552	15	1	15,227	9	11	68,073	0	10	15,121	12	2	...			...		
840	0	0	1,86,444	7	9	2,73,693	13	1	...			...			...		
12,984	6	4	8,49,444	9	8	17,86,503	13	5	63,950	13	10	473	15	7	60	0	0

of the Salt Department in all its Branches for the year 1887-88.

Local Fund and Horse Fund.	Total.	Refunds.	Total Charges.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	.....	.....	A.—The Office Establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Patri."
.....	.....	.....	.....	
2,844 11 5	1,94,783 8 8	.....	1,94,783 8 8	
.....	5,84,000 8 10	0 10 0	5,84,001 2 10	
.....	6,355 9 6	.....	6,355 9 6	B.—The total establishment exhibited against Khárághoda and minor Depôts includes the office establishment of the Assistant Collector, Khárághoda Range.
.....	4,119 2 4	.....	4,119 2 4	
.....	3,786 3 9	.....	3,786 3 9	
.....	7,039 3 2	.....	7,039 3 2	
.....	4,413 1 9	15 2 6	4,428 4 3	C.—The total charges shown against Surat Táluka includes charges of Coast-guard, Northern Division, and of the Assistant Collector, Surat Range.
.....	57,629 0 3	.....	57,629 0 3	
.....	.....	.....	.....	
.....	25,434 13 7	75 3 0	25,510 0 7	
.....	2,250 3 0	797 3 2	3,047 6 2	
.....	9,899 1 8	.....	9,899 1 8	
.....	8,920 0 5	.....	8,920 0 5	
.....	36,461 15 2	7 11 2	36,469 10 4	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast Guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, together with those for Bhándup Distillery, are shown against Trombay Táluka.
.....	52,367 5 11	.....	52,367 5 11	
.....	1,34,662 0 2	.....	1,34,662 0 2	
.....	34,284 6 11	.....	34,284 6 11	
.....	30,978 11 0	.....	30,978 11 0	
.....	84,460 7 9	13,007 1 5	97,467 9 2	E.—The charges of the Assistant Collector, Uran Range, together with those of the Uran Distilleries, are shown against Uran Táluka.
.....	29,798 3 9	.....	29,798 3 9	
.....	33,512 0 8	.....	33,512 0 8	
.....	14,023 7 7	.....	14,023 7 7	F.—Charges of the Boat Establishment of the Assistant Collector, Alibág Range, and those of the Assistant Collectors, Ratnágiri and Kánara, and Goa Ranges, are included in the totals shown respectively against Alibág, Ratnágiri and Kárwár Tálukas.
.....	.....	.....	.....	
.....	7,506 12 4	.....	7,506 12 4	
.....	6,921 11 5	.....	6,921 11 5	
.....	24,086 8 4	.....	24,086 8 4	
.....	8,376 3 2	.....	8,376 3 2	
.....	7,750 13 9	.....	7,750 13 9	
.....	12,119 3 2	0 12 0	12,119 15 2	
.....	14,712 12 7	.....	14,712 12 7	G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue and of the Native Assistant Collector of Salt Revenue, exclusive of those of the Steam Launch, being shown against Trombay Táluka.
.....	.....	.....	.....	
.....	29,685 4 8	.....	29,685 4 8	
.....	14,410 2 1	.....	14,410 2 1	
.....	12,196 0 10	.....	12,196 0 10	
.....	83,194 13 0	87,843 10 6	1,71,038 7 6	
.....	.....	.....	.....	
.....	2,73,693 13 1	.....	2,73,693 13 1	
.....	.....	.....	.....	
2,844 11 5	18,53,833 6 3	1,01,747 5 9	19,55,580 12 0	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. III, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1886-87, contrasted with those of the year 1887-88.

RECEIPTS.

Items.	1887-88.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,60,90,805 6 8	1,49,12,568 1 11	11,78,237 4 9	.....
Do. at nominal rates... ...	10,185 2 0	8,465 9 0	1,719 9 0	.....
Do. on Goa, Daman and Diu salt	4,54,687 4 6	3,51,584 15 5	1,03,102 5 1	.....
Cost price of Goa, Daman and Diu salt	38,017 3 4	30,775 5 0	7,241 14 4	.....
Duty on salt imported by sea ...	9,573 6 11	7,684 9 10	1,888 13 1	.....
Do. do. by land ...	33 3 7	30 6 4	2 13 3	.....
Proprietary right of Government in Salt Works	57,661 15 10	63,991 12 9	.....	6,329 12 11
Sale-proceeds of Barágra Salt ...	4,23,066 15 1	7,05,736 13 7	.....	2,82,669 14 6
Excise duty on excess discovered on examination and weighment at place of import	6,473 5 11	6,374 11 1	98 10 10	.....
Ground-rent on Salt Pans	41,858 7 5	31,097 12 6	10,760 10 11	.....
Farms of Government Salt Works ...	71,187 3 4	65,359 0 0	5,828 3 4	.....
Total Imperial ...	1,72,03,549 10 7	1,61,83,669 1 5	13,08,880 4 7	2,88,999 11 5
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	2,627 4 3	1,331 7 5	1,295 12 10	.....
Payments by Shilotris on account of Establishments employed to watch their Salt Works	10,975 14 4	9,339 6 1	1,636 8 3	.....
Contribution from Port Funds towards cost of Coast-Guard Establishment.	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and old records...	640 15 0	685 2 0	.....	44 3 0
Sale-proceeds of waste-papers ...	22 0 0	19 8 3	2 7 9	.....
Miscellaneous—Salt	14,925 4 0	6,335 5 1	8,589 14 11	.....
Total, Provincial ...	39,191 5 7	27,710 12 10	11,524 11 9	44 3 0
Grand Total, Salt Revenue ...	1,72,42,741 0 2	1,62,11,379 14 3	13,20,405 0 4	2,89,043 14 5
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	35 9 4	29 10 2	5 15 2	.....
Sea Customs. Export do.	3,168 13 4	2,075 11 10	1,093 1 6	.....
Land Customs. Import Land Customs... ...	.....	20 5 4	.....	20 5 4
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territory of Dharampor	9,000 0 0	9,000 0 0	.....	.....
Total, Imperial ...	12,204 6 8	11,125 11 4	1,099 0 8	20 5 4

RECEIPTS—*continued.*

Items.	1887-88.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
CUSTOMS REVENUE—*continued.*				
PROVINCIAL.				
Sea Customs. Registry Fees under Act XIX of 1838	6,790 14 0	5,729 6 0	1,061 8 0	.....
Sea Customs. Warehouse Rent and Wharfage Fees	606 14 0	595 7 3	11 6 9	.....
Sea Customs. Fees for amendment and duplicate copies of documents ...	634 15 6	636 15 6	.....	2 0 0
Sea Customs. Sale-proceeds of derelict articles...	358 9 5	651 5 9	.....	292 12 4
Sea Customs. Confiscations and Penalties ...	2,887 10 3	1,229 14 4	1,657 11 11	.....
Sea Customs. Miscellaneous	526 4 10	483 10 8	42 10 2	.....
Land Customs.—Miscellaneous ...	.....	106 0 0	.....	106 0 0
Total, Provincial ...	11,805 4 0	9,432 11 6	2,773 4 10	400 12 4
Grand Total, Customs Revenue ...	24,009 10 8	20,558 6 10	3,872 5 6	421 1 8
A'BKA'RI REVENUE.				
PROVINCIAL.				
Still-head duty on spirits manufactured at Uran and Bhándup ...	15,12,412 9 7	15,68,983 12 3	.....	56,571 2 8
Payment by Proprietors of Uran and Bhándup Distillery on account of Supervising Establishment ...	35,621 6 10	32,390 12 5	3,230 10 5	.....
Pension contribution	237 1 10	218 14 0	18 3 10	.....
Miscellaneous	74 12 11	108 10 7	.....	33 13 8
Total, A'bkári Revenue ...	15,48,345 15 2	16,01,702 1 3	3,248 14 3	56,605 0 4
Total, Imperial and Provincial Revenues	1,88,15,096 10 0	1,78,33,640 6 4	13,27,526 4 1	3,46,070 0 5
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	27,636 13 6	31,126 9 8	.....	3,489 12 2
Southern Group	50,631 11 4	47,509 3 11	3,122 7 5	.....
Total, Port Fund ...	78,268 8 10	78,635 13 7	3,122 7 5	3,489 12 2
Sundrai Bandar Establishment charges recovered from Bhávnagar State ...	420 0 0	420 0 0	.....	.....
Horse Fund	9,946 12 10	9,065 2 4	881 10 6	.....
Tank ia Dharam Talav Fund ...	51 0 0	33 12 0	17 4 0	.....
Cambay and Jambusar Ferry Fund ...	51 12 0	52 0 6	.....	0 4 6
Total, Local Fund Revenue ...	88,738 1 8	88,206 12 5	4,021 5 11	3,490 0 8
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	1,89,03,834 11 8	1,79,21,847 2 9	13,31,547 10 0	3,49,560 1 1

EXPENDITURE.

Items.	1887-88.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
ADMINISTRATION OF PORTUGUESE INDIA.				
Superior Supervising Establishment.				
Pay	12,000 0 0	12,000 0 0	.....	.....
Travelling Allowance	2,400 0 0	2,400 0 0	.....	.....
Tentage	300 0 0	300 0 0	.....	.....
SUBORDINATE ESTABLISHMENT.				
Pay	76,465 2 10	76,303 12 1	161 6 9	.....
Travelling Allowance	2,282 2 6	2,659 7 3	.....	377 4 9
Petty Supply Allowance	900 0 0	801 4 5	98 11 7	.....
Service Stamps and Bearing Postage.	90 1 6	148 15 10	.....	58 14 4
Telegraph Charges	99 3 0	122 6 0	.....	23 3 0
Office Rent	668 10 8	546 0 0	122 10 8	.....
Boat Stores and Repairs	1,447 3 6	1,322 11 4	124 8 2	.....
Dead Stock Articles	683 3 9	641 6 5	41 13 4	.....
Salt Purchase and Freight	13,789 1 2	10,547 3 3	3,241 13 11	.....
Conveyance of Treasure	79 4 6	11 7 3	67 13 3	.....
Carriage of Records	36 12 8	29 3 11	7 8 9	.....
Rewards in Salt Cases...	9 0 0	.....	9 0 0	.....
Petty Construction and Repairs of Salt Buildings	1,364 8 10	3,910 10 3	.....	2,546 1 5
Law Charges	46 13 5	44 4 10	2 8 7	.....
Thatching of Salt Heaps	536 2 11	297 11 6	238 7 5	.....
Compensation to Proprietors of Salt Works for Daman Salt Works ...	1,62,704 4 5	1,46,518 6 10	16,185 13 7	.....
Miscellaneous	41 14 5	163 12 7	.....	121 14 2
Total ...	2,75,943 10 1	2,58,768 11 9	20,302 4 0	3,127 5 8
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	88,699 6 10	55,126 4 4	33,573 2 6	.....
Total ..	3,64,643 0 11	3,13,895 0 1	53,875 6 6	3,127 5 8
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	81,029 5 9	1,01,277 14 6	.....	20,248 8 9
Travelling Allowance	8,086 3 7	10,626 6 0	.....	2,540 2 5
Tentage...	1,442 4 10	1,908 14 3	.....	466 9 5
SUBORDINATE ESTABLISHMENT.				
Pay	6,37,393 6 11	6,20,547 1 11	16,846 5 0	.....
Travelling Allowance	20,500 10 2	18,286 11 7	2,213 14 7	.....
Horse Allowance	4,481 15 6	4,542 7 7	.....	60 8 1
Petty Supply Allowance	9,624 6 4	9,637 15 2	.....	13 8 10
Peons' Belts and Clothing	27,124 4 6	16,114 0 9	11,010 3 9	.....
Services Stamps and Bearing Postage.	3,298 1 0	2,892 15 6	405 1 6	.....
Telegraph Charges	554 3 0	414 0 0	140 3 0	.....
Parcel Charges...	150 11 6	108 4 7	42 6 11	.....
Office Rent	429 13 10	809 12 10	.....	379 15 0
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....

EXPENDITURE—*continued.*

Items.	1887-88.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*				
Subordinate Establishment—continued.				
Boat Stores and Repairs	16,589 11 3	16,191 8 1	398 3 2	.....
Dead Stock Articles	1,852 0 3	4,282 7 2	.....	2,430 6 11
Gádis and Takyas	390 13 2	378 3 7	12 9 7	.....
Conveyance of Treasure	79 6 3	114 11 0	.....	35 4 9
Charges in connection with Salt Confiscations	73 6 5	140 11 10	.....	67 5 5
Water-supply	14,222 9 0	1,292 8 11	12,930 0 1	.....
Rewards in Salt Cases	5,157 7 0	1,831 12 0	3,325 11 0	.....
Compensation for Land taken up for Frontier Lines	.....	37,344 4 4	.....	37,344 4 4
Charges incurred in connection with the Removal of Salt to Fish-curing Yards	1,749 12 9	317 6 4	1,432 6 5	.....
Agent's Commission	16,848 15 7	23,294 4 6	.....	6,445 4 11
Monsoon Weather Fences for Salt Buildings	3,161 5 3	2,993 10 3	167 11 0	.....
Petty Construction and Repairs of Salt Buildings	6,009 3 7	31,890 8 8	.....	25,881 5 1
Conveyance of Records	1,138 5 9	742 15 6	395 6 3	.....
Treaty Provision of Salt—Cost of Bags and Sewing Charges	29 13 6	27 5 6	2 8 0	.....
Medical Charges	293 6 5	380 0 6	.....	86 10 1
Law Charges	66 4 2	609 7 1	.....	543 2 11
Purchase and Storage of Barágara Salt	4,83,884 4 4	8,64,022 9 11	.....	3,80,138 5 7
Cost of Ammunition and Freight ...	.....	510 0 0	.....	510 0 0
Thatching of Salt Heaps	39 8 0	.....	39 8 0	.....
Destruction of Salt	18 15 0	14 12 1	4 2 11	.....
Cost of Timber for house accommodation for Salt-makers in the new village of Khárághoda and its carriage from Sanjan to Khárághoda and for Chaukis on the Northern Frontier Preventive lines	.....	9,742 9 11	.....	9,742 9 11
Miscellaneous	1,085 7 8	1,041 14 7	43 9 1	.....
Total ...	13,47,406 2 3	17,84,930 4 5	49,409 14 3	4,86,934 0 5
Grand Total ...	17,12,049 3 2	20,98,825 4 6	1,03,285 4 9	4,90,061 6 1
SEA CUSTOMS—IMPERIAL.				
Refunds and Drawbacks.				
Customs, duty, &c., refunded	90 5 6	36 0 0	54 5 6	.....
Total Imperial ...	90 5 6	36 0 0	54 5 6	.....
SEA CUSTOMS.				
Superior Supervising Establishment.				
Pay	35,393 1 6	35,549 13 9	.....	156 12 3
Travelling Allowance	9,539 1 2	10,238 9 1	.....	699 7 11
Tentage...	1,500 11 5	1,558 5 4	.....	57 9 11

EXPENDITURE—*continued.*

Items.	1887-88.	1886-87.	Increase	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—*continued.*				
SUBORDINATE ESTABLISHMENT.				
Pay	63,980 10 0	64,383 7 11	.....	402 13 11
Grain Compensation	.....	7 11 0	.....	7 11 0
Travelling Allowance	5,303 14 8	5,582 11 6	.....	278 12 10
Petty Supply Allowance	2,340 0 0	2,340 0 0	.....	.....
Miscellaneous Expenditure ..	45 0 0	24 11 2	20 4 10	.....
Service Stamps and Bearing Postage	3,451 1 6	3,385 1 6	66 0 0	.....
Telegraph Charges	39 5 0	25 3 0	14 2 0	.....
Water-supply	141 8 0	110 14 7	30 9 5	.....
Office Rent	855 0 0	1,078 3 7	.....	223 3 7
Purchase of Boats	.....	830 12 0	.....	830 12 0
Boat Stores and Repairs	3,650 6 10	3,839 5 0	.....	188 14 2
Dead Stock Articles	672 3 10	521 9 4	150 10 6	.....
Gádis and Takyas	33 1 0	305 10 5	.....	272 9 5
Charges in connection with Customs Confiscations.	.....	3 14 0	.....	3 14 0
Rewards in Sea Customs Cases ...	1,109 8 0	654 0 0	455 8 0	.....
Purchase of Clothing to Peons ...	58 15 0	26 0 0	32 15 0	.....
Monsoon Weather Fences for Customs Buildings	596 3 4	598 15 7	.....	2 12 3
Petty Construction and Repairs of Customs Buildings	1,235 13 11	3,981 1 9	.....	2,745 3 10
Conveyance of Records	548 6 6	448 10 0	99 12 6	.....
Total ...	1,30,493 15 8	1,35,494 10 6	869 14 3	5,870 9 1
Grand Total ...	1,30,584 5 2	1,35,530 10 6	924 3 9	5,870 9 1
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	17,813 2 5	17,553 8 5	259 10 0	.....
Travelling Allowance	48 13 0	34 5 0	14 8 0	.....
Petty Supply Allowance	120 0 0	120 8 11	.....	0 8 11
Clothing to Peons	264 0 0	598 14 0	.....	334 14 0
Service Stamps and Bearing Postage	80 0 0	64 1 0	15 15 0	.....
Boat Stores and Repairs	26 2 6	5 3 0	20 15 6	.....
Dead Stock Articles	41 4 0	56 14 7	.....	15 10 7
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs ...	12,957 9 5	16,143 6 7	.....	3,185 13 2
Total, Excise ...	31,350 15 4	34,576 13 6	311 0 6	3,536 14 8
Service Haks	14,266 11 6	13,100 10 8	1,166 0 10	.....
Total, Imperial and Provincial Expenditure	18,88,251 3 2	22,82,033 7 2	1,05,686 9 10	4,99,468 13 10

EXPENDITURE—*continued.*

Items.	1887-88.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
LOCAL FUNDS.				
Port Funds.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	15,916 0 9	17,627 14 2	.....	1,711 13 5
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	38,034 13 1	32,249 14 1	5,784 15 0	.....
Total, Port Fund ...	63,950 13 10	59,877 12 3	5,784 15 0	1,711 13 5
Sundrai Bandar Establishment at Gogha	473 15 7	347 5 8	126 9 11	.....
Tankária Dharam Talávˇ Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund	2,844 11 5	6,834 15 6	.....	3,990 4 1
Total, Local Fund Expenditure ...	67,329 8 10	67,120 1 5	5,911 8 11	5,702 1 6
Total Expenditure on all Accounts	19,55,580 12 0	23,49,153 8 7	1,11,598 2 9	5,05,170 15 4

A. C. TREVOR,
Collector of Salt Revenue.

Statement No. IV, showing the Receipts and Expenditure in each separate Charge of the Salt Department for the year 1887-88.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tributes and Contributions from Native States.												
Dharampor State	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-Head Duty	.....	.....	.....	.....	.....	12,882 0 9	14,99,530 8 10	.....	.....	.....	.....	15,12,412 9 7
Unexpended balance of Petty Supply Allowance	.....	... ..	.....	.....	.....	.....	42 7 9	.. ...	.....	... ..	.. ...	42 7 9
Recovery of cost of Establishment	.....	.....	.....	.....	.....	1,976 0 0	33,645 6 10	.....	.....	.....	.....	35,621 6 10
Do. of Witness Bháta ...	.....	.....	.....	.....	.....	.....	0 8 0	.....	.....	.....	.....	0 8 0
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....	2 0 6	.....	.....	.....	.....	2 0 6
Recovery of pension Contribution	.....	.....	.....	.....	.....	237 1 10	.....	... ..	.....	.....	.....	237 1 10
Recovery of Clothing Charges ...	.....	.....	.....	.....	.. ...	29 12 8	.....	.....	.....	.....	.....	29 12 8
Total ...	.....	.....	.....	.....	.....	15,124 15 3	15,33,220 15 11	.....	.....	.....	.....	15,48,345 15 2
Sea Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	.....	18 8 0	17 1 4	.....	35 9 4
Export Duty	.....	.....	.....	803 9 8	.....	1,988 15 10	259 2 3	.....	117 1 7	.....	.. ...	3,168 13 4
Cash Recoveries	... ..	.....	.....	64 1 7	.....	.....	... ..	.....	.....	0 8 0	.. ...	64 9 7
Registry Fees	.....	.....	.....	818 0 0	.....	978 0 0	482 0 0	342 0 0	3,428 14 0	772 0 0	.....	6,790 14 0
Fees for Copies of Documents ..	.....	.....	.....	100 5 6	.....	89 12 0	55 6 6	28 8 0	201 8 6	159 7 0	.....	634 15 6
Witness Bháta received from Court	.....	.....	.....	61 3 3	.....	2 0 0	.....	.....	.....	7 8 0	.....	70 11 3
Pay of Servants recovered ..	.....	.. ...	.....	247 13 6	.....	3 14 4	.....	.....	.....	.....	.....	251 11 10
Proceeds of derelict articles ...	.....	.....	.....	172 5 5	.....	89 6 6	35 8 9	3 2 3	37 4 6	20 14 0	.....	358 9 5
Wharfage Fees	.....	.....	.....	320 4 1	.....	.....	3 8 0	20 13 0	161 3 8	101 1 3	.....	606 14 0
Proceeds of Confiscations ..	.....	.....	.....	2,263 4 3	.....	180 8 0	231 10 0	61 4 0	80 0 0	46 0 0	.....	2,862 10 3
Do. do. Fruits...	.. ...	.....	.....	.....	.....	.. ...	.. ...	.....	1 12 0	.....	.....	1 12 0
Fees, Fines and Forfeitures ...	25 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 0 0
Proceeds of Stamps	.....	.....	.....	0 0 6	.....	0 1 0	.....	.....	.....	.....	.....	0 1 6
Unexpended balance of Petty Supply Allowance	.....	... ..	.....	137 6 8	.....	.....	.....	.....	.....	.....	.....	137 6 8
Total Sea Customs ...	25 0 0	.....	.....	4,988 6 5	.....	3,332 9 8	1,067 3 6	425 11 3	4,046 4 3	1,124 7 7	.....	15,009 10 8
Salt.												
Import Duty by Land	.....	.....	.....	32 1 8	.....	... ..	.....	.....	... ..	1 1 11	.....	33 3 7
Do. by Sea	8,085 4 6	.....	.....	1,488 0 0	.....	.....	.....	.....	.....	0 2 5	.....	9,573 6 11
Excise Duty on Goa, Daman and Diu Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.. ...	4,54,687 4 6	4,54,687 4 6
Cost Price do. ...	.....	.....	.....	3,431 11 6	.....	.....	.....	.....	.....	.....	34,585 7 10	38,017 3 4
Excise Duty within the Bombay Presidency ...	.....	.....	12,38,508 10 0	6,82,707 14 10	10,86,046 8 0	32,18,371 1 8	18,31,100 15 11	6,24,648 8 11	1,21,096 0 0	3,46,977 3 4	.....	91,49,456 14 8

Do. Calcutta	.. ...	.....	.....	.....	79,010 0 0	2,06,270 0 0	9,29,358 0 0	31,000 0 0	.....	.....	.....	12,45,638 0 0
Do. Central Provinces .	.....	... ..	19,85,614 8 0	.....	20,860 0 0	6,33,589 0 0	1,47,958 8 0	1,77,505 8 0	.....	.....	.....	29,65,527 8 0
Do. British Malabár ...	.....	.....	.....	.....	13,140 0 0	5,88,193 0 0	18,52,437 0 0	74,556 0 0	630 0 0	9,539 0 0	.....	25,38,495 0 0
Do. Other places ...	.....	.....	.....	.....	6,134 0 0	1,20,149 0 0	20,662 8 0	43,073 8 0	.....	1,669 0 0	.....	1,91,688 0 0
Do. Foreign Malabár at nominal rates	.....	.....	.....	.....	847 6 0	.....	8,494 0 0	843 12 0	.....	.....	.....	10,185 2 0
Duty on Excesses...	.....	.....	.....	14 6 1	12 14 8	2,675 11 10	3,471 9 8	190 3 0	100 13 5	7 11 3	.....	6,473 5 11
Proprietary Share at 9 pies per Indian Maund	.....	.....	27,748 13 3	15,179 10 4	.....	.. ..	.....	.....	.....	.....	.....	42,928 7 7
Proprietary Share at 3 pies per Indian Maund	.....	.....	14,733 8 3	.....	.....	.....	.....	.....	.....	.....	.....	14,733 8 3
Proceeds of Farms	.....	.....	.....	.....	29,717 0 0	28,500 0 0	1,005 0 0	2,425 0 0	7,329 4 0	.....	2,210 15 4	71,187 3 4
Fines and Forfeitures	.. ...	.....	.....	.....	0 10 0	1 10 3	6 10 0	... ..	.....	... ...	59 0 2	67 14 5
Proceeds of Confiscations ..	187 6 7	43 6 1	.....	938 15 2	75 7 9	528 13 1	663 7 6	76 11 10	25 3 0	19 14 10	.....	2,559 5 10
Cash Recoveries	441 14 0	40 14 10	.....	3 4 6	.....	71 2 3	0 4 0	9 12 3	10 10 1	.....	4 8 0	582 5 11
Fees for Copies of Documents ...	0 12 0	.....	.....	... ..	1 8 0	0 10 6	10 8 0	2 2 0	12 6 0	0 9 0	0 4 6	28 12 0
Ground Rent on Salt Pans ...	.....	.....	.....	.....	.....	19,412 5 7	11,536 13 5	10,152 14 10	756 5 7	... ..	.....	41,858 7 5
Pay of Servants recovered .	... ..	.....	.....	.....	.. ...	5,979 7 5	3,965 3 0	104 14 0	926 5 11	.....	... ..	10,975 14 4
Proceeds of derelict articles ...	.....	64 7 0	250 12 5	60 5 1	242 0 9	264 5 11	29 8 1	76 8 0	4 0 6	15 0 9	37 0 6	1,044 1 0
Witness Bháta received from Courts	.....	0 9 0	6 2 0	3 4 0	1 8 0	45 0 3	40 4 0	14 2 6	28 14 0	9 4 0	.....	148 15 9
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,19,873 14 6	.....	.....	9 9 5	.....	.....	1,356 12 0	.....	.. ...	1,21,240 3 11
Transport Charges	.....	.....	3,03,193 0 7	.....	.....	.....	.....	.....	.....	.....	.....	3,03,193 0 7
Proceeds of Trees...	.....	.....	44 5 3	16 2 0	.....	.....	.....	... ..	.....	.....	15 14 8	76 5 11
Proceeds of Waste-paper ...	.....	.....	.....	.....	2 11 3	3 8 11	.....	.....	.....	.....	.....	6 4 2
Unexpended balance of Gaum Kharch Allowance	.....	.....	34 8 0	.....	.....	.. ...	.. ...	... ..	.....	.....	.....	34 8 0
Unexpended Petty Supply Allowance	.....	... ..	54 7 9	2 6 0	.....	.....	.....	.....	15 4 0	.....	.....	72 1 9
Contribution from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	... ..	.....	.....	.....	.....	.....	.....	.....	.. ..	10,000 0 0
Recovery of Clothing Charges ...	.....	3,381 3 8	595 1 2	258 2 8	289 1 2	1,213 1 2	1,052 11 9	374 15 9	428 8 7	343 3 5	.....	*7,936 1 4
Ground and House Rent ...	.....	15,12 0	360 12 0	10 0 0	.....	.....	.. ...	.....	.....	.....	.....	386 8 0
Proceeds of rafters recovered from Agrias	.....	.....	167 9 4	.....	.....	.....	.. ...	.....	.....	.....	.....	167 9 4
Refund of Land Compensation ...	.....	2,976 13 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,976 13 0
Miscellaneous	.....	.....	.....	21 10 2	.....	1 1 0	0 1 0	.....	.....	.....	50 11 3	73 7 5
Total Salt ...	18,715 5 1	6,523 1 7	36,91,186 0 6	7,04,167 14 0	12,36,386 11 7	48,25,278 9 3	48,11,793 0 4	9,65,054 9 1	1,32,720 7 1	3,58,582 2 11	4,91,651 2 9	1,72,42,053 0 2
Miscellaneous.												
Proceeds of Waste-paper ...	.....	0 8 0	11 4 9	0 5 6	.....	9 13 9	.....	.....	.....	.....	... ..	22 0 0
Stationery and Printing.												
Proceeds of Forms	.....	.....	.....	348 9 9	0 12 6	153 3 10	73 12 11	6 12 0	12 2 9	45 9 3	25 1 0	666 0 0
Total ...	.....	0 8 0	11 4 9	348 15 3	0 12 6	163 1 7	73 12 11	6 12 0	12 2 9	45 9 3	25 1 0	688 0 0
LOCAL FUND REVENUE.												
Northern Port Fund.												
Port Dues	.....	.....	.....	21,030 11 7	.....	4,651 8 0	.....	.....	.....	.....	.....	25,682 3 7
Proceeds of goods washed ashore .	.....	.....	.....	78 7 0	.....	25 3 9	.....	.....	.....	.....	.....	103 10 9
Do. useless articles ...	.....	.....	.....	361 10 6	.....	.....	.....	... ..	.....	.....	.....	361 10 6
Advances	.....	.....	367 4 9	161 3 3	.....	.....	.....	.....	.....	.....	.....	528 8 0
Miscellaneous	957 9 8	.....	.....	3 3 0	.....	.....	.....	.....	.....	.....	.....	960 12 8
Sundrai Bandar Receipts ...	.....	.....	.....	420 0 0	.....	.....	.....	.....	.....	.....	... ..	420 0 0
Total ...	957 9 8	.....	367 4 9	22,055 3 4	.....	4,676 11 9	.....	... ..	.....	.....	.....	28,056 13 6

* This amount represents cuttings from Peon Establishments for Clothing.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
Southern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
Port Dues	2,187 10 0	.....	.....	0 10 0	.....	9,614 13 0	9,639 6 0	3,550 0 6	13,510 12 6	6,234 11 0	.....	44,737 15 0
Proceeds of goods washed ashore.	.....	.....	.....	.....	.....	435 8 5	56 4 2	116 6 4	126 15 2	980 4 4	.....	1,715 6 5
Miscellaneous	2,694 9 0	.....	.....	.....	.....	2 9 0	2 14 0	1 5 0	160 6 0	.....	.....	2,861 11 0
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....	2 2 9	.....	3 14 7	119 2 5	.....	125 3 9
Advances	12 11 1	.....	.....	.....	.....	600 0 0	.....	.....	454 0 0	58 12 1	.....	1,125 7 2
Fines	.....	.....	.....	.....	.....	.....	.....	.....	66 0 0	.....	.....	66 0 0
Total Southern Port Fund ...	4,894 14 1	.....	.....	0 10 0	.....	10,652 14 5	9,700 10 11	3,667 11 10	14,322 0 3	7,392 13 10	.....	50,631 11 4
Total Local Fund Revenue ...	5,852 7 9	.....	367 4 9	22,055 13 4	.....	15,329 10 2	9,700 10 11	3,667 11 10	14,322 0 3	7,392 13 10	.....	78,688 8 10
Ferry Tolls	.....	.....	.....	51 12 0	.....	.....	.....	.....	.....	.....	.....	51 12 0
Horse Fund	.....	9,946 12 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,946 12 10
Tankária Dharm Taláv Fund ...	.....	.....	.....	51 0 0	.....	.....	.....	.....	.....	.....	.....	51 0 0
Total Receipts ...	24,592 12 10	16,470 6 5	36,91,564 10 0	7,40,663 13 0	12,36,381 8 1	48,59,228 13 11	63,55,855 11 7	9,69,154 12 2	1,51,100 14 4	3,67,145 1 7	4,91,676 3 9	1,89,03,834 11 8
Expenditure.												
Refunds and Drawbacks—Excise on Spirits and Drugs	.....	.....	.....	.....	.....	.....	12,957 9 5	.....	.....	.....	.....	12,957 9 5
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Customs	.....	.....	.....	90 5 6	.....	.....	.....	.....	.....	.....	.....	90 5 6
Salt...	87,843 10 6	.....	0 10 0	797 3 2	.....	7 11 2	49 8 0	.....	0 12 0	.....	.....	88,699 6 10
Total ...	87,843 10 6	.....	0 10 0	887 8 8	.....	7 11 2	13,007 1 5	.....	0 12 0	.....	.....	1,01,747 5 9
Excise on Spirits and Drugs.												
Salary of Establishment... ...	.....	.....	.....	.....	.....	1,937 6 11	15,875 11 6	.....	.....	.....	.....	17,813 2 5
Services Stamps	.....	.....	.....	.....	.....	20 0 0	60 0 0	.....	.....	.....	.....	80 0 0
Clothing to Peons...	.....	.....	.....	.....	.....	.....	264 0 0	.....	.....	.....	.....	264 0 0
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	26 2 6	.....	.....	.....	.....	26 2 6
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	41 4 0	.....	.....	.....	.....	41 4 0
Travelling Allowance to Establishment	.....	.....	.....	.....	.....	11 11 6	37 1 6	.....	.....	.....	.....	48 13 0
Fixed Contingencies	.....	.....	.....	.....	.....	.....	120 0 0	.....	.....	.....	.....	120 0 0
Total ...	.....	.....	.....	.....	.....	1,969 2 5	16,424 3 6	.....	.....	.....	.....	18,393 5 11
Sea Customs.												
Salary of Officers	.....	.....	.....	9,451 3 0	10,520 1 3	6,861 6 10	.....	.....	3,580 6 5	4,980 0 0	.....	35,393 1 6
Travelling Allowance to Officers.	.....	.....	.....	2,427 5 7	2,385 2 10	1,805 14 1	.....	.....	1,287 5 4	1,633 5 4	.....	9,539 1 2
Tentage Allowance to do. ...	.....	.....	.....	296 11 2	555 0 0	290 1 3	.....	.....	186 11 6	172 3 6	.....	1,500 11 5
Salary of Establishment... ...	.....	.....	.....	31,067 9 8	4,615 14 6	2,570 11 1	.....	1,092 14 2	2,937 0 4	21,696 8 3	.....	63,980 10 0
Travelling Allowance to Establishment	.....	.....	.....	2,017 5 7	1,261 3 7	568 1 1	.....	37 6 0	581 11 8	838 2 9	.....	5,303 14 8
Official Postage	.....	.....	.....	481 13 0	603 5 0	962 5 6	211 6 0	95 3 0	688 10 6	408 6 6	.....	3,451 1 6
Service Telegrams	.....	.....	.....	12 13 0	9 4 0	.....	.....	.....	4 0 0	13 4 0	.....	39 5 0
Fixed Contingencies	.....	.....	.....	1,260 0 0	240 0 0	120 0 0	.....	60 0 0	120 0 0	540 0 0	.....	2,340 0 0
Purchase and Repairs of Furniture	.....	.....	.....	19 2 0	96 11 10	94 0 0	10 0 0	.....	303 10 0	148 12 0	.....	672 3 10
Boat Stores and Repairs... ...	.....	.....	.....	1,333 14 0	888 3 11	193 4 10	71 14 7	2 9 6	1,095 1 6	.....	.....	3,585 0 4
Carriage of Records	.....	.....	.....	114 4 9	95 4 0	108 11 0	.....	.....	106 10 0	123 8 9	.....	548 6 6
Boat-hire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water-supply	.....	.....	.....	141 8 0	.....	.....	.....	.....	.....	.....	.....	141 8 0

Petty Construction and Repairs.	.....	.....	.....	534 2 0	.....	120 4 1	17 11 6	73 0 3	257 12 10	232 15 3	.....	1,235 13 11
Weather-fences	.....	.....	.....	.....	.....	191 10 5	85 9 9	90 5 11	117 5 5	111 3 10	.....	596 3 4
Boat Contingencies	.....	.....	.....	19 5 2	18 0 0	.....	.....	.....	13 15 10	14 1 6	.....	65 6 6
Clothing for Peons	.....	.....	.....	58 15 0	.....	.....	.....	.....	.....	.....	.....	58 15 0
Rewards	.....	.....	.....	1,107 0 0	.....	.....	.....	.....	2 8 0	.....	.....	1,109 8 0
Compensation for Land	.....	.....	.....	20 0 0	.....	.....	.....	.....	25 0 0	.....	.....	45 0 0
Purchase of Boats	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pay to sick Peons in Hospital ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bháta to Witnesses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gádis and Takyás	.....	.....	.....	.....	.....	4 10 0	.....	.....	28 7 0	.....	.....	33 1 0
Rents, Rates and Taxes	.....	.....	.....	360 0 0	.....	126 0 0	.....	.....	360 0 0	9 0 0	.....	855 0 0
Total ...	.....	.....	.....	50,722 15 11	21,288 2 11	14,017 0 2	396 9 10	1,451 6 10	11,696 4 4	30,921 7 8	.....	1,30,493 15 8
SALT—IMPERIAL.												
Administration of Salt Revenue in Portuguese India.												
Salary of Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000 0 0	12,000 0 0
Travelling Allowance to Officers.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400 0 0	2,400 0 0
Tentage to Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 0 0	300 0 0
Salary of Establishment... ...	.....	.....	.....	2,055 13 6	.....	.....	.....	.....	.....	.....	74,409 5 4	76,465 2 10
Travelling Allowance to Officers.	.....	.....	.....	41 3 0	.....	.....	.....	.....	.....	.....	2,240 15 6	2,282 2 6
Fixed Contingencies	.....	.....	.....	60 0 0	.....	.....	.....	.....	.....	.....	840 0 0	900 0 0
Office Rent, Rates and Taxes ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	668 10 8	668 10 8
Official Postage	.....	.....	.....	21 0 0	.....	.....	.....	.....	.....	.....	69 1 6	90 1 6
Service Telegrams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	99 3 0	99 3 0
Salt Purchase and Freight ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,789 1 2	13,789 1 2
Purchase and Storage of Bárágara Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	683 3 9	683 3 9
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,447 3 6	1,447 3 6
Advertisement Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9 0 0	9 0 0
Conveyance of Treasure	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	79 4 6	79 4 6
Thatching of Salt-heaps	.....	.....	.....	12 11 6	.....	.....	.....	.....	.....	.....	523 7 5	536 2 11
Carriage of Records	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36 12 8	36 12 8
Petty Construction and Repairs .	.....	.....	.....	40 6 0	.....	.....	.....	.....	.....	.....	1,324 2 10	1,364 8 10
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	46 13 5	46 13 5
Carriage of Confiscated Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 0 0	2 0 0
Peons' Clothing	.....	.....	.....	18 11 0	.....	.....	.....	.....	.....	.....	.....	18 11 0
Compensation to Salt Works Proprietors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,62,704 4 5	1,62,704 4 5
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21 3 5	21 3 5
Total ...	.....	.....	.....	2,249 13 0	.....	.....	.....	.....	.....	.....	2,73,693 13 1	2,75,943 10 1
SALT—IMPERIAL.												
Presidency Proper.												
Salary of Officers	37,162 9 8	11,011 7 7	15,767 13 0	.....	9,497 3 7	.....	5,714 15 0	1,875 4 11	.....	.....	.....	81,029 5 9
Travelling Allowance to Officers.	2,846 4 4	2,645 4 9	128 9 0	.....	130 0 0	.....	1,807 8 0	528 9 6	.....	.....	.....	8,086 3 7
Tentage to Officers ...	730 0 0	412 7 5	...	.....	.....	.....	220 0 0	79 13 5	.....	.....	.....	1,442 4 10
Salary of Establishment... ...	14,129 14 2	1,58,623 7 5	41,924 5 10	31,026 10 5	47,974 15 6	1,34,888 4 11	1,08,838 0 9	37,834 14 4	51,362 14 7	10,647 3 8	.....	6,37,250 11 7
Travelling Allowance to Establishment	2,242 13 5	5,797 3 11	878 7 5	1,431 1 3	2,496 5 0	2,995 9 11	2,703 5 10	747 10 5	1,000 9 9	207 7 3	.....	20,500 10 2
Horse Allowance	.....	3,931 15 6	275 0 0	.....	275 0 0	.....	.....	.....	.....	.....	.....	4,481 15 6
Official Postage	1,212 7 0	396 1 6	220 11 0	99 6 0	99 15 6	538 10 0	348 9 0	161 3 0	91 1 0	130 1 0	.....	3,298 1 0
Fixed Contingencies	1,552 15 1	1,550 0 0	696 0 0	208 0 0	432 0 0	1,753 7 3	1,572 0 0	600 0 0	960 0 0	300 0 0	.....	9,624 6 4
Service Telegrams	333 9 0	80 7 0	113 0 0	.....	5 0 0	17 1 0	.....	4 8 0	0 10 0	.....	.....	554 3 0
Purchase and Repairs of Furniture	7 8 0	90 0 0	202 3 0	190 4 0	51 10 0	690 13 0	337 7 0	146 12 9	57 0 0	78 6 6	.....	1,852 0 3
Commission on Salt Tax Collection	.....	.....	16,848 15 7	.....	.....	.....	.....	.....	.....	.....	.....	16,848 15 7
Rewards	2,400 0 0	541 2 0	4 0 0	843 0 0	72 0 0	478 0 0	379 5 0	184 0 0	129 8 0	126 8 0	.....	5,157 7 0
Petty Construction and Repairs .	.....	753 11 4	139 10 6	1,793 8 4	295 8 6	804 13 9	1,540 2 10	305 8 6	311 10 10	64 9 0	.....	6,009 3 7
Weather fences	.....	431 8 0	86 4 0	.....	338 13 6	486 1 8	1,229 13 9	497 14 3	90 14 1	.....	.....	3,161 5 3

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alíbág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Thatching of Salt-heaps	.....	.....	.. ...	.....	.....	39 8 0	.....	.....	.....	.....	.....	39 8 0
Law Charges	11 10 2	.....	.....	.....	.....	.....	32 0 9	15 8 6	54 10 0	.....	.....	66 4 2
Carriage of Records	776 13 0	62 8 3	.....	.....	251 7 3	.....	.....	.....	.....	.....	.....	1,138 5 9
Bháta to Prisoners	.....	4 15 3	0 9 11	0 1 3	.....	8 5 9	0 12 0	6 0 0	4 0 8	0 1 3	.....	24 14 1
Feed of detained Animals ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	28 12 0	.....	28 12 0
Gádis and Takyás...	24 0 0	... ..	... ..	.....	.....	208 14 8	49 15 0	.....	74 0 0	33 15 6	.....	390 13 2
Treaty provision of Salt... ...	.....	.....	29 13 6	.....	.....	.....	.....	.....	.....	.....	.....	29 13 6
Parcel Charges	150 11 6	... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	150 11 6
Charges for destroying Salt ..	.....	1 8 0	... ..	17 7 0	.....	.....	.....	.....	... ..	.....	.....	18 15 0
Medical Charges	2 14 11	.....	290 7 6	.....	... ..	.....	.....	.....	.....	.....	.....	293 6 5
Conveyance of Confiscated Salt ..	41 14 0	.....	.....	14 15 8	.....	1 8 0	9 7 6	4 12 0	0 10 3	0 3 0	.....	73 6 5
Water-supply Charges	.....	.....	13,979 8 11	.....	.....	.....	200 10 9	42 5 4	.....	.....	.....	14,222 9 0
Boat Contingencies	.....	.....	.....	25 3 0	112 6 0	.....	17 4 0	12 5 0	28 15 1	.....	.....	196 1 1
Charges in connection with Salt supplied to fish-curing yards...	.....	.....	.....	.....	.....	.....	.....	.....	1,749 12 9	.....	.....	1,749 12 9
Conveyance of Treasure	.....	.....	32 4 9	15 9 6	.....	.....	11 12 0	.....	2 8 0	17 4 0	.....	79 6 3
Boat Stores and Repairs... ...	4,153 10 7	.....	.....	2,269 12 9	6,943 8 8	2,130 3 3	826 14 1	50 14 2	18 10 8	.....	.....	16,393 10 2
Peons' Clothing	142 1 0	5,373 7 6	338 10 0	1,903 8 0	19,363 10 0	.....	3 0 0	.....	.....	.....	.....	* 27,124 4 6
Conveyance Charges of Surveying Instruments	.....	.....	.....	.....	.....	3 7 0	.....	.....	.....	.....	.....	3 7 0
Office Rent, Rates and Taxes ...	.....	131 9 10	.....	.....	58 0 0	6 4 0	84 0 0	150 0 0	.....	.....	.....	429 13 10
House Tax and Water-Rate ...	.....	.....	125 9 7	.....	.....	.....	.....	.....	.....	.....	.....	125 9 7
Pay to sick Peons in Hospitals ...	.....	.....	89 9 9	10 3 11	.....	25 6 5	15 1 2	.....	2 6 1	.....	.....	142 11 4
Advertisement Charges	151 5 0	.....	13 8 0	.....	.. ...	.....	.....	.....	.....	.....	.....	164 13 0
Ground-rent	.....	100 0 0	76 0 0	.....	.....	.....	.....	.....	.....	.....	.....	176 0 0
Gaum Kharach Allowance ...	.....	.. ...	540 0 0	.....	.....	.....	.....	.....	.....	.....	.....	540 0 0
Cost of Tracing Papers	.....	.....	.....	.. ...	.. ...	15 6 0	6 10 0	.....	.....	.....	.....	22 0 0
Prize for manufacturing best Salt.	.....	.. ...	600 0 0	.....	.....	.....	.....	.....	.....	.....	.....	600 0 0
Salt Purchase and Freight ...	.....	.....	4,83,884 4 4	.....	.....	.....	.....	.....	.....	.....	.....	4,83,884 4 4
Total ..	68,073 0 10	1,91,938 13 3	5,77,285 5 7	39,848 11 1	88,397 7 6	1,45,091 12 7	1,25,948 10 5	43,248 0 1	55,939 13 9	11,634 7 2	.....	13,47,406 2 3
Total Salt ...	68,073 0 10	1,91,938 13 3	5,77,285 5 7	42,098 8 1	88,397 7 6	1,45,091 12 7	1,25,948 10 5	43,248 0 1	55,939 13 9	11,634 7 2	2,73,693 13 1	16,23,349 12 4
Allowances and Assignments.												
Haks	.....	.....	5,605 11 3	3,295 7 5	.....	1,042 5 4	1,877 9 5	736 0 0	1,709 10 1	.....	.....	14,266 11 6
MARINE FUND.												
Northern Port Fund.												
Collection and Management.												
Establishment	252 0 0	.....	.....	.....	.....	84 0 0	.....	.....	.....	.....	.....	336 0 0
Contingencies	78 0 0	.....	.....	21 6 6	.....	12 0 0	.....	.....	.....	.....	.....	111 6 6
Removal of Waifs	.....	.....	.....	23 14 6	.....	4 2 5	.....	.....	... ..	.....	.....	28 0 11
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0

* From the Rs. 27,124-4-6, the Accountant General has deducted the receipts Rs. 7,932-1-4 and shown in the accounts only the *net* expenditure incurred by Government.

Vessels and Boats.												
Establishment	.....	.....	.....	450 0 0	.....	.....	.....	.....	.....	.....	.....	450 0 0
Contingencies	.....	.....	.....	126 2 3	.....	.....	.....	.....	.....	.....	.....	126 2 3
Beacons and Light-houses.												
Establishment	.....	.....	.....	3,457 14 6	.....	.....	.....	.....	.....	.....	.....	3,457 14 6
Cost of original works and repairs executed by Public Works Department	.....	.....	1,109 8 0	6,175 0 0	.....	.....	.....	.....	.....	.....	.....	7,284 8 0
Contingencies	.....	.....	.....	3,414 9 1	.....	.....	.....	.....	.....	.....	.....	3,414 9 1
Local Allowance	.....	.....	.....	224 4 5	.....	.....	.....	.....	.....	.....	.....	224 4 5
Cost of original works and repairs executed departmentally.	.....	.....	.....	472 11 1	.....	.....	.....	.....	.....	.....	.....	472 11 1
Sundrai Bandar Establishment...	.....	.....	.....	473 15 7	.....	.....	.....	.....	.....	.....	.....	473 15 7
Miscellaneous	.....	.....	.....	10 8 0	.....	.....	.....	.....	.....	.....	.....	10 8 0
Total ...	5,330 0 0	.....	1,109 8 0	14,850 5 11	.....	100 2 5	.....	.....	.....	.....	.....	21,390 0 4
SOUTHERN PORT FUND.												
Collection and Management.												
Pay of Port Officer	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400 0 0	.....	2,400 0 0
Do. of Establishment	648 0 0	.....	.....	.....	.....	.....	.....	177 8 3	.....	764 0 0	.....	1,589 8 3
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Contingencies	258 11 0	.....	.....	.....	.....	.....	.....	59 8 1	14 1 1	155 6 6	.....	487 10 8
Removal of Waifs...	.....	.....	.....	.....	.....	109 9 8	151 3 8	36 6 8	49 13 8	63 10 2	.....	410 11 10
Vessels and Boats.												
Establishment	.....	.....	.....	.....	.....	.....	.....	.....	1,091 10 2	1,896 0 0	.....	2,987 10 2
Contingencies	2 0 0	.....	.....	.....	.....	.....	.....	2 10 7	282 4 8	343 5 10	.....	630 5 1
Beacons and Light-houses.												
Establishment	.....	.....	.....	.....	.....	939 5 9	288 0 0	657 7 7	3,265 0 9	3,822 14 2	.....	8,972 12 3
Pensions and Gratuities	.....	.....	.....	.....	.....	.....	.....	40 0 0	84 0 0	.....	.....	124 0 0
Purchase and maintenance of Buoys	441 6 0	.....	.....	.....	.....	.....	6 10 0	836 5 0	672 4 3	6 6 6	.....	1,962 15 9
Contingencies	2,699 11 2	.....	.....	.....	.....	425 13 6	144 7 8	265 1 8	2,074 14 0	2,728 8 4	.....	8,338 8 4
Refunds	242 0 0	.....	.....	.....	.....	.....	.....	7 4 0	6 4 0	.....	.....	255 8 0
Cost of original works and repairs executed by Public Works Department	500 0 0	.....	.....	.....	.....	2,424 0 0	.....	.....	4,588 0 0	1,530 0 0	.....	9,042 0 0
Do. do. departmentally ..	.....	.....	.....	.....	.....	790 0 0	.....	17 13 6	.....	25 5 3	.....	833 2 9
Total ...	9,791 12 2	.....	.....	.....	.....	4,688 12 11	590 5 4	2,100 1 4	12,128 4 7	13,735 8 9	.....	43,034 13 1
Total Marine Fund ...	15,121 12 2	.....	1,109 8 0	14,850 5 11	.....	4,788 15 4	590 5 4	2,100 1 4	12,128 4 7	13,735 8 9	.....	64,424 13 5
Tankaria Dharm Talav Fund ...	.....	.....	.....	60 0 0	.....	.....	.....	.....	.....	.....	.....	60 0 0
Horse Fund ...	.....	2,844 11 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,844 11 5
Grand Total ...	1,71,038 7 6	1,94,783 8 8	5,84,001 2 10	1,11,914 14 0	1,09,685 10 5	1,66,916 15 0	1,58,244 7 11	47,535 8 3	81,474 12 9	56,291 7 7	2,73,693 13 1	19,55,580 12 0

XXI.

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. V, showing the Produce and Sales of Salt

Divisions.	Tálukás.	Number of Sázas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Northern Division.	Khárághoda...	2	2	6,13,524 19 0	20,37,044 0 0	6,531 31 0	20,43,575 31 0	26,57,100 10 0
	Ahmedabad...	...	...	58,504 0 0	1,31,052 0 0	568 0 0	1,31,620 0 0	1,90,124 0 0
	Total ...	2	2	6,72,028 19 0	21,68,096 0 0	7,099 31 0	21,75,195 31 0	28,47,224 10 0
	Surat Collectorate.							
	Bulsár	1	1	1,70,707 0 0	2,11,521 0 0	60,900 0 0	2,72,421 0 0	4,43,128 0 0
	Thána Collectorate.							
Southern Division.	Umbargaon	1	1	5,964 0 0	7,900 0 0	54 0 0	7,954 0 0	13,918 0 0
	Bassein	5	22	10,769 10 0	9,51,837 15 0	21,969 5 0	9,73,806 20 0	9,84,575 30 0
	Ghorbandar...	7	42	14,391 30 0	9,01,615 10 0	29,519 30 72	9,31,135 0 72	9,45,526 30 72
	Trombay	4	19	12,391 10 0	5,85,989 30 0	17,587 30 0	6,03,577 20 0	6,15,968 30 0
	Island of Bombay.							
	Mátunga	6	23	13,741 0 0	6,43,037 20 0	9,914 30 0	6,52,952 10 0	6,66,693 10 0
	Kolába Collectorate.							
	Uran	10	82	47,208 30 0	18,47,624 20 0	20,234 30 0	18,67,859 10 0	19,15,068 0 0
	Panvel	6	19	13,451 7 0	4,75,916 35 0	9,506 10 0	4,85,423 5 0	4,98,874 12 0
	Karanja	4	24	7,785 39 0	6,63,844 13 0	24,839 1 0	6,88,683 14 0	6,96,469 13 0
	Pen	5	33	6,105 1 0	5,59,452 25 40	27,472 34 20	5,86,925 19 60	5,93,030 20 60
	Ratnágiri Collectorate.							
	Shiroda	1	23	9,175 0 0	58,463 0 0	1,379 0 0	59,842 0 0	69,017 0 0
	Kánara Collectorate.							
	Ankola	1	136	79,089 27 40	1,89,691 12 0	598 39 0	1,90,290 11 0	2,69,379 38 40
	Total ...	50	424	2,20,072 34 40	68,85,372 20 40	1,63,076 10 12	70,48,448 30 52	72,68,521 25 12
	Portuguese Indian.							
Portuguese Indian.	Daman	...	...	22,800 22 0	.....	9 35 0	9 35 0	22,810 17 0
	Goa	4	55	1,21,158 16 0	1,18,308 30 40	6,942 2 40	1,25,250 33 0	2,46,409 9 0
	Bardez	6	82	31,059 38 0	1,70,941 15 0	4,823 13 0	1,75,764 28 0	2,06,824 26 0
	Salcette	5	110	26,339 34 0	81,300 26 0	2,436 27 40	83,737 13 40	1,10,077 7 40
	Total ...	15	247	2,01,358 30 0	3,70,550 31 40	14,211 38 0	3,84,762 29 40	5,86,121 19 40
	Grand Total ...	68	672	12,64,167 3 40	96,35,540 12 0	2,45,287 39 12	98,80,828 11 12	1,11,44,995 14 52

manufactured in the Bombay Presidency for the five years ending 1887-88.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	
14,11,549 0 0	.....	1,531 20 0	14,13,080 20 0	29,46,477 10 0	1,07,087 12 0	15,20,167 32 0	11,36,932 18 0	
1,32,077 0 0	.....	.....	1,32,077 0 0	2,77,645 8 0	1,554 0 0	1,33,631 0 0	56,493 0 0	
15,43,626 0 0	.....	1,531 20 0	15,45,157 20 0	32,24,123 2 0	1,08,641 12 0	16,53,798 32 0	11,93,425 18 0	
3,23,337 0 0	.....	900 0 0	3,24,237 0 0	6,82,707 14 10	7,558 0 0	3,31,795 0 0	1,11,333 0 0	
8,133 16 0	.....	.....	8,133 16 0	17,250 12 10	611 24 0	8,745 0 0	5,173 0 0	
8,77,132 0 0	.....	.....	8,77,132 0 0	18,51,427 0 0	74,621 0 0	9,51,753 0 0	32,822 30 0	
7,60,779 0 0	.....	705 1 72	7,61,484 1 72	16,17,470 4 10	92,642 19 0	8,54,126 20 72	91,400 10 0	
5,62,008 0 0	.....	158 0 0	5,62,166 0 0	12,80,424 0 0	43,665 30 0	6,05,831 30 0	10,137 0 0	
5,70,380 20 0	51,352 0 0	.....	6,21,732 20 0	12,06,037 14 0	27,850 10 0	6,49,582 30 0	17,110 20 0	
15,26,308 30 0	89,868 0 0	5,288 0 0	16,21,464 30 0	32,28,166 8 0	2,05,059 1 0	18,26,523 31 0	88,544 9 0	
4,32,149 5 0	.....	10 0 0	4,32,159 5 0	10,45,203 11 11	37,075 39 0	4,69,235 4 0	29,639 8 0	
2,09,403 0 0	3,57,384 0 0	5,852 0 0	5,72,639 0 0	5,19,186 12 0	1,00,542 33 0	6,73,181 33 0	23,287 20 0	
4,43,914 28 0	40,356 0 0	0 1 0	4,84,270 29 0	9,51,627 4 11	67,799 4 53	5,52,069 33 53	40,960 27 7	
56,159 0 0	.....	550 0 0	56,709 0 0	1,19,180 0 0	2,622 0 0	59,331 0 0	9,686 0 0	
1,67,042 3 0	.....	.....	1,67,042 3 0	3,58,185 3 4	22,953 29 0	1,89,995 32 0	79,384 6 40	
56,13,409 22 0	5,38,960 0 0	12,563 2 72	61,64,932 24 72	1,21,94,159 7 10	6,75,443 29 53	68,40,376 14 45	4,28,145 10 47	
.....	.....	14,454 20 0	14,454 20 0	.....	7,530 0 0	21,984 20 0	825 37 0	
19,791 11 0	.....	1,03,407 30 0	1,23,199 1 0	4,54,687 4 6	12,654 22 0	1,35,853 23 0	1,10,555 26 0	
1,64,641 17 40	.....	10,191 0 0	1,74,832 17 40		16,220 13 40	1,91,052 31 0	15,771 35 0	
26,484 27 0	.....	34,578 35 0	61,063 22 0		8,518 2 0	69,581 24 0	40,495 23 40	
2,10,917 15 40	.....	1,62,632 5 0	3,73,549 20 40	4,54,687 4 6	44,922 37 40	4,18,472 18 0	1,67,649 1 40	
76,91,289 37 40	5,38,960 0 0	1,77,626 27 72	84,07,876 25 32	1,65,55,677 13 2	8,36,565 39 13	92,44,442 24 45	19,00,552 30 7	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. VI, showing the Quantities of Salt sold at the various Sázas in the Konkan and

Tálukas and Sázas.	At 6 pies.		At 10 pies.		At 11 pies.		At 1 anna		At 1 anna 1 pie.	
	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbergaon ... ... Maroli	...	...	...	...	...	...	...	...	...	...
Bassein ... ... Umela	...	...	...	...	...	...	...	...	...	...
1st Juchandra ...	...	...	...	...	...	...	...	...	...	...
2nd do. ...	..	...	...	...	...	...	320 0 0	20 0 0	...	...
Panju	...	...	...	...	...	...	480 0 0	30 0 0	...	...
Gokhivera... ...	...	...	...	...	...	...	...	...	...	...
Ghodbandar... ... Bháyndar	...	...	...	...	...	...	1,860 0 0	116 4 0	...	...
Murdha A. ...	...	...	...	...	...	...	487 20 0	30 7 6	...	...
Murdha B. ...	...	...	1,595 0 0	79 12 0	...	...	6,214 20 0	388 6 6	...	...
Morwa	...	...	...	...	...	...	982 20 0	61 6 6	...	...
Dongri	...	...	...	...	...	...	640 0 0	40 0 0	...	...
Malavni	...	...	...	...	...	...	...	...	...	...
Goregaon	...	...	...	...	...	...	...	...	...	...
Trombay ... ... Trombay	...	...	...	...	...	...	1,500 0 0	93 12 0	...	...
Dewanar	...	...	...	...	...	...	2,420 0 0	151 4 0	...	...
Mahul	...	...	...	...	...	...	...	...	...	...
Ghatkoper... ...	...	...	...	...	...	...	...	...	...	...
Mátunga ... ... Wadála	...	...	...	...	...	...	...	...	2,244 0 0	151 15 0
Dadkhudai ...	...	...	...	...	...	...	...	...	...	...
Sulemansha ...	...	...	...	...	...	...	...	...	2,940 0 0	199 1 0
Rowli	...	...	...	...	300 0 0	17 3 0	...	...	10,266 0 0	695 1 6
Salámati	...	...	...	...	...	...	...	...	3,420 0 0	231 9 0
Kewni	...	...	...	...	...	...	...	...	...	...
Uran ... ... Satatone	...	...	...	...	...	...	2,359 10 0	147 7 3	504 0 0	34 2 0
Dongarkhár ...	...	...	...	...	...	...	17,657 0 0	1,103 9 0	725 0 0	49 1 5
Dabji	...	...	...	...	...	...	4,955 0 0	309 11 0	725 0 0	49 1 5
Musghát	...	...	...	...	...	...	21,037 10 0	1,314 13 3	2,440 0 0	165 3 4
Chiwri	...	...	...	...	...	...	19,760 0 0	1,235 0 0	1,370 0 0	92 12 2
Zagdi	...	...	...	...	...	...	12,830 0 0	801 14 0	3,915 0 0	265 1 3
Kántekhár... ...	...	...	...	...	...	...	5,370 0 0	335 10 0	...	...
Gamti	...	...	...	...	...	...	13,930 0 0	870 10 0	1,160 0 0	78 8 8
Shewa	...	...	...	...	...	...	68,640 0 0	4,290 0 0	5,615 0 0	380 2 11
Ramashankar ...	...	...	...	...	...	...	12,000 0 0	750 0 0	...	...
Karanja ... ... Ovlibhendi ...	...	...	...	...	...	...	...	...	...	...
Chirner	...	...	...	...	...	...	...	...	...	...
Bhendkal	...	...	...	...	...	...	...	...	...	...
Sonmogra	...	...	...	...	...	...	...	...	...	...
Panvel ... ... Panvel	...	...	...	...	...	...	...	...	...	...
Waghivli	...	...	...	...	...	...	...	...	...	...
Belápur	...	...	...	...	...	...	9,000 0 0	562 8 0	...	...
Karawe	...	...	...	...	...	...	660 0 0	41 4 0	...	...
Nerul	...	...	...	...	...	...	5,960 0 0	372 8 0	...	...
Sarsole	...	...	...	...	...	...	6,723 0 0	420 3 0	...	...
Pen ... ... Umerda	...	...	...	...	...	...	12,037 0 0	752 5 0	...	...
Sambri	...	...	...	...	...	...	840 0 0	52 8 0	...	...
Shilotar	...	...	...	...	...	...	1,055 0 0	65 15 0	...	...
Sonagar	...	...	...	...	...	...	1 0 0	0 1 0	...	...
Chikhli	1,984 0 0	62 0 0	...	...	...	...	5,076 0 0	317 4 0	...	...
Shiroda ... ... Shiroda	...	...	...	...	...	...	22,620 20 0	1,414 5 6	...	...
Ankola ... ... Nagarbail	...	...	...	...	...	...	...	...	...	...
Goa ... ... Goa...	...	...	...	...	...	...	...	...	...	...
Bardez ... ... Bardez	...	...	...	...	...	...	...	...	...	...
Sálsette ... ... Sálsette	...	...	...	...	...	...	...	...	...	...
Total ...	1,984 0 0	62 0 0	1,595 0 0	79 12 0	300 0 0	17 3 0	257,424 20 0	16,089 0 0	35,324 0 0	2,391 11

At 1 anna 2 pies.		At 1 anna 4 pies.		At 1 anna 5 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	..	...	1,740 0 0	172 3 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
320 0 0	24 0 0	...	...	...	...	...	...	...	...
...	...	...	...	350 0 0	30 10 0	...	...	...	...
380 0 0	27 9 0	...	...	...	...	...	...	...	...
557 20 0	41 13 0	...	...	...	...	...	...	...	...
100 0 0	12 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	5,222 0 0	435 2 8	...	...	...	...	140 0 0	13 13 8
...	...	3,077 20 0	256 7 4	...	...	...	...	1,407 0 0	139 3 9
...	...	9,017 0 0	751 6 8	...	...	...	...	600 0 0	59 6 0
...	...	6,979 0 0	581 9 4	...	...	...	...	100 0 0	9 14 4
...	...	1,599 0 0	133 4 0	..	...	...	...	10,089 0 0	998 6 3
...	...	...	...	...	...	...	...	...	...
...	...	7,395 0 0	616 4 0	...	...	1,628 0 0	152 10 0	3,545 0 0	350 12 11
...	...	4,360 0 0	363 5 4	...	...	875 0 0	82 0 6	1,665 0 0	164 12 3
...	...	3,750 0 0	312 8 0	...	...	1,085 0 0	101 11 6	...	...
...	...	3,555 0 0	296 4 0	...	...	2,775 0 0	260 2 6	...	...
...	...	14,520 0 0	1,210 0 0	...	...	1,255 0 0	117 10 6	...	...
...	...	6,750 0 0	562 8 0	...	...	1,665 0 0	156 1 6	875 0 0	86 9 5
...	...	4,672 0 0	389 5 4	...	...	...	...	...	...
...	...	4,495 0 0	374 9 4	...	...	800 0 0	75 0 0	...	...
...	...	14,060 0 0	1,171 10 8	...	...	4,580 0 0	429 6 0	...	...
...	...	4,150 0 0	345 13 4	...	...	...	...	...	...
...	...	...	...

At 1 anna 8 pies.		At 1 anna 9 pies.		At 1 anna 10 pies.		At 1 anna 11 pies.		At 2 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	180 0 0	22 8 0
...	...	280 0 0	30 10 0	...	...	...	...	366 0 0	45 12 0
...	...	...	...	...	...	...	...	1,631 0 0	203 14 0
...	...	...	...	...	...	...	...	522 0 0	65 4 0
...	...	...	...	...	...	...	...	320 0 0	40 0 0
...	...	...	...	770 0 0	86 10 0	...	...	17,317 0 0	2,164 10 0
...	...	...	...	...	...	...	...	20,903 0 0	2,612 14 0
...	...	...	...	...	...	...	...	15,160 10 0	1,895 0 6
...	...	...	...	2,430 0 0	273 6 0	...	...	30,117 10 0	3,764 10 6
...	...	...	...	1,420 0 0	159 12 0	...	...	29,009 20 0	3,626 3 0
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	33,310 0 0	4,163 12 0
...	...	...	...	...	...	...	...	18,074 0 0	2,259 4 0
...	...	...	...	...	...	...	...	15,606 0 0	1,950 12
...	...	...	...	...	...	...	...	8,564 0 0	1,070 8 0
...	...	246 0 0	26 14 6	...	...	...	...	5,680 0 0	710 0 0
...	...	240 0 0	26 4 0	...	...	...	...	400 0 0	50 0 0
...	...	440 0 0	48 2 0	...	...	...	...	720 0 0	90 0 0
...	...	80 0 0	8 12 0	...	...	...	...	.....	.....
...	...	420 0 0	45 15 0	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	.....	.....
...	...	2,699 0 0	295 3 3	...	...	...	...	20,584 0 0	2,573 0 0
...	...	...	...	...	...	...	...	4,537 0 0	567 2 0
...	...	...	...	...	...	...	...	14,896 0 0	1,862 0
2,180 0 0	227 1 4	1,550 0 0	169 8 6	...	...	...	...	15,869 10 0	1,983 10 6
...	...	...	...	...	...	...	...	34,724 0 0	4,340 8 0
...	...	3,200 0 0	350 0 0	...	...	...	...	11,239 0 0	1,404 14 0
...	...	1,520 0 0	166 4 0	...	...	...	...	4,371 0 0	546 6 0
875 0 0	91 2 4	...	...	...	...	...	...	10,478 0 0	1,309 12 0
...	...	3,050 0 0	333 9 6	...	...	792 0 0	94 14 0	30,952 0 0	3,869 0 0
...	...	...	...	...	...	...	...	9,845 0 0	1,230 10 0
...	...	...	...	...	...	...	...	7,755 0 0	969 6 0
...	...	...	...	...	...	...	...	21,395 0 0	2,674 6 0
...	...	...	...	...	...	...	...	32,489 0 0	4,061 2 0
...	...	...	...	...	...	...	...	23,953 0 0	2,994 2 0
...	...	...	...	...	...	...	...	21 0 0	2 10 0
...	...	...	...	...	...	...	...	19,639 0 0	2,454 14 0
...	...	...	...	...	...	...	...	43,589 0 0	5,448 10 0
...	...	...	...	...	...	...	...	16,133 20 0	2,016 11 0
...	...	...	...	...	...	...	...	8,929 10 0	1,116 2 6
...	...	...	...	...	...	...	...	71,257 0 0	8,907 2 0
...	...	...	...	...	...	...	...	21,692 30 0	2,711 9 6
...	...	...	...	...	...	...	...	48,873 38 0	6,109 3 10
...	...	...	...	...	...	...	...	26,943 13 0	3,367 14 8
...	...	...	...	...	...	...	...	70,528 5 0	8,816 0 1
...	...	27 38 0	3 0 1	...	...	...	...	83,886 25 0	10,485 13 3
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	.....	.....
...	...	...	...	...	...	...	...	.....	.....
3,055 0 0	318 3 8	13,752 38 0	1,504 2 10	4,620 0 0	519 12 0	792 0 0	94 14 0	852,460 31 0	1,06,557 9 4

At 2 annas 2 pies.		At 2 annas 3 pies.		At 2 annas 5 pies.		At 2 annas 6 pies.		At 2 annas 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
..	...	...	...	6,300 0 0	951 9 0	...	...	...	...
...	...	...	...	1,251 0 0	188 15 3	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,435 10 0	609 13 7	..	...	57,893 30 0	8,684 1 0	5,136 0 0	834 9 7	...	...
6,133 20 0	843 5 8	...	...	57,267 0 0	8,590 0 10	9,829 20 0	1,597 4 8	...	...
2,902 0 0	399 0 5	...	...	45,674 20 0	6,851 2 10	7,603 0 0	1,236 4 9	...	...
14,773 10 0	2,0 3 5 2	...	...	1,03,123 0 0	15,468 7 2	22,565 20 0	3,666 14 4	...	...
4,323 0 0	594 6 7	...	...	76,624 30 0	11,493 11 5	10,296 0 0	1,673 1 7	...	...
.....	...	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	55,765 20 0	7,842 0 5	1,494 0 0	225 10 6	...	...	5,731 20 0	955 4 0
...	...	15,223 10 0	2,140 12 3	...	...	...	...	1,606 20 0	267 12 0
...	...	36,836 20 0	5 180 2 2	...	...	...	...	3,042 20 0	507 1 4
...	...	54,970 10 0	7,730 3 1	316 0 0	47 11 8	...	...	12,283 20 0	2,047 4 0
...	...	12,840 0 0	1,805 10 0	832 0 0	125 10 8	...	...	1,496 0 0	249 5 4
...	...	603 10 0	84 13 4	...	...	...	...	1,680 0 0	280 0 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,674 0 0	279 0 0
...	...	...	...	...	...	...	...	1,542 0 0	257 0 0
...	...	...	...	...	...	...	...	1,441 20 0	240 4 0
...	...	936 0 0	131 10 0	...	...	...	...	3,690 0 0	615 0 0
...	...	...	...	...	...	...	...	290 0 0	48 5 4
...	..	...	...	...	...	...	...	...	..
650 0 0	88 0 4	...	...	...	...	...	...	650 0 0	108 5 4
...	...	...	...	...	...	...	...	936 0 0	156 0 0
...	...	...	...	...	...	...	...	2,882 0 0	480 5 4
...	...	...	...	...	...	...	...	720 0 0	120 0 0
...	...	...	...	...	...	...	...	6,096 0 0	1,016 0 0
...	...	...	...	...	...	366 0 0	57 3 0	...	...
...	...	...	...	...	...	1,110 0 0	173 7 0	...	...
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	90 0 0	14 1 0	...	...
...	...	...	..	...	...	400 0 0	62 8 0	...	...
...	...	33 35 0	4 12 3	...	...	16 0 0	2 8 0	...	...
...	...	15 0 0	2 1 9	...	...	75 0 0	11 11 6	...	...
...	...	...	...	...	...	...	...	...	...
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...	...	...	..	...	...	...	...	..	...
33,217 0 0	4,587 15 9	177,223 25 0	24,922 1 3	350,776 0 0	52,627 0 4	57,492 0 0	9,329 9 5	45,761 20 0	7,626 14 8

At 2 annas 9 pies.		At 2 annas 10 pies.		At 2 annas 11 pies.		At 3 annas.		At 3 annas 1 pie.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s t.	Rs. a. p.	Mds. s. t.	Rs. a. p
...	...	...	...	...	...	3,423 0 0	642 12 0	...	...
...	...	...	...	...	...	64,194 30 0	12,036 8 3	...	...
...	...	...	...	...	...	78,218 30 0	14,666 0 3	...	...
...	...	...	...	...	...	58,916 0 0	11,046 12 0	...	...
...	...	...	...	...	...	88,461 30 0	16,586 9 3	...	...
...	...	...	...	...	...	9,220 0 0	1,728 12 0	...	...
...	...	815 0 0	142 10 0	...	...	49,747 10 0	9,327 9 9	...	...
...	...	1,498 20 0	262 3 10	225 0 0	40 12 6	9,817 20 0	1,840 12 6	...	...
...	...	1,175 0 0	205 10 0	...	...	44,076 0 0	8,264 4 0	...	...
...	...	8,612 0 0	1,507 1 7	...	...	10,053 0 0	1,884 15 0	...	...
...	...	2,416 20 0	422 14 2	...	...	7,507 10 0	1,407 9 9	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5,333 0 0	999 15 0	...	...
...	...	...	...	...	...	3,937 0 0	738 3 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	504 0 0	94 8 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	364 20 0	66 7 2	...	...	1,132 0 0	218 2 4
...	...	...	...	...	...	...	...	168 0 0	32 6 0
...	...	...	...	...	...	...	...	406 0 0	78 3 10
...	...	...	...	...	...	...	...	864 0 0	166 8 0
...	...	...	...	...	...	...	...	663 0 0	127 12 3
...	...	...	...	...	...	...	...	260 0 0	50 1 8
...	...	...	...	...	...	720 0 0	135 0 0	...	...
...	...	...	...	...	...	2,520 0 0	472 8 0	...	...
...	...	...	...	720 0 0	131 4 0	3,528 0 0	661 8 0	...	...
...	...	...	...	792 0 0	144 6 0	2,512 0 0	471 0 0	...	...
...	...	...	...	720 0 0	131 4 0	11,119 0 0	2,084 13 0	5,300 0 0	1,021 5 8
...	...	...	...	...	...	4,494 0 0	842 10 0	...	...
...	...	...	...	...	...	4,648 0 0	871 8 0	...	...
...	...	...	...	...	...	3,313 0 0	621 3 0	...	...
...	...	...	...	...	...	3,096 0 0	580 8 0	...	...
...	...	...	...	...	...	8,352 0 0	1,566 0 0	...	...
...	...	...	...	...	...	159,605 0 0	29,925 15 0	...	...
...	...	...	...	...	...	48,978 0 0	9,183 6 0	...	...
...	...	...	...	...	...	137,208 0 0	25,726 8 0	...	...
...	...	...	...	...	...	111,956 0 0	20,991 12 0	...	...
...	...	...	...	...	...	1,129 0 0	211 11 0	...	...
...	...	...	...	...	...	360 0 0	67 8 0	...	...
...	...	...	...	...	...	412 0 0	77 4 0	...	...
...	...	...	...	...	...	13 0 0	2 7 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,375 0 0	445 5 0	...	...
...	...	...	...	...	...	15,018 19 0	2,815 15 6	...	...
...	...	...	...	...	...	9,596 35 0	1,799 6 8	...	...
...	...	...	...	...	...	10,350 10 0	1,940 10 9	...	...
322 20 0	55 6 10	...	...	...	...	25,708 16 0	4,820 5 2	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
322 20 0	55 6 10	14,517 0 0	2,540 7 7	2,821 20 0	514 1 8	1,600,426 10 0	187,579 14 10	8,793 0 0	1,694 7 9

At 3 annas 2 pies.		At 3 annas 3 pies.		At 3 annas 4 pies.		At 3 annas 5 pies.		At 3 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,419 0 0	283 12 10	...	...	...	...	540 0 0	114 12 0	...	...
620 0 0	124 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,011 20 0	427 7 1	...	...
243 0 0	48 9 7	...	...	...	...	...	...	...	...
306 20 0	61 4 10	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	3,535 0 0	736 7 4	...	...	...	...
...	...	...	...	991 20 0	206 9 0	...	...	...	...
...	...	...	...	476 10 0	99 3 6	...	...	...	...
...	...	...	...	1,733 10 0	361 1 6	...	...	...	...
...	...	...	...	50 0 0	10 6 8	...	...	...	...
...	...	...	...	11,791 30 0	2,456 9 10	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	720 0 0	150 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	4,567 0 0	951 7 4	...	...	...	...
...	...	...	...	750 0 0	156 4 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	795 0 0	165 10 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	64 0 0	14 0 0
...	...	200 0 0	40 10 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	31 20 0	6 14 3
...	...	...	...	...	...	...	...	160 18 0	35 1 7
...	...	...	...	...	...	...	...	...	...
...	...	270 0 0	54 13 6	...	...	...	...	923 8 0	201 15 2
...	...	338 19 0	68 12 1	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,588 20 0	517 11 3	808 19 0	164 3 7	25,409 30 0	5,293 11 2	2,551 20 0	542 3 1	1,179 6 0	257 15 0

At 3 annas 7 pies.		At 3 anns 9 pies.		At 3 annas 10 pies.		At 4 annas.		At 4 annas 1 pie.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amounts.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	4,705 16 0	1,176 5 7	...	...
...	...	...	...	...	...	139,566 10 0	34,891 9 0	...	...
...	...	...	...	...	...	146,884 0 0	36,721 0 0	...	...
...	...	...	...	...	...	159,711 10 0	39,927 13 0	...	...
...	...	...	...	...	...	45,240 10 0	11,310 1 0	...	...
...	...	...	...	...	...	...	...	...	...
1,003 20 0	225 12 7	...	...	17,124 10 0	4,067 0 2	2,625 20 0	656 6 0	...	...
...	...	...	...	...	...	4,714 0 0	1,178 8 0	...	...
320 0 0	72 0 0	...	...	...	...	...	...	...	...
897 0 0	201 13 2	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	16,850 0 0	4,212 8 0	...	...
...	...	...	...	...	...	22 0 0	5 8 0	...	...
...	...	...	...	...	...	28,943 0 0	7,235 12 0	...	...
...	...	...	...	...	...	16,673 0 0	4,168 4 0	...	...
...	...	...	...	...	...	28,120 0 0	7,030 0 0	...	...
...	...	...	...	...	...	...	...	...	...
48,749 0 0	10,917 11 11	...	...	...	...	5,370 20 0	1,342 10 0	...	...
27,282 30 0	6,110 3 2	801 0 0	187 11 9	...	...	26,522 30 0	6,630 11 0	...	...
46,785 0 0	10,477 14 3	24,856 20 0	5,825 11 11	...	...	2,547 0 0	636 12 0	...	...
56,006 10 0	12,543 1 1	...	...	...	...	10,287 20 0	2,571 14 0	...	...
54,535 10 0	12,213 10 0	11,250 20 0	2,636 13 5	...	...	584 0 0	146 0 0	...	...
7,560 0 0	1,693 2 0	250 0 0	58 9 6	...	...	67 0 0	16 12 0	...	...
...	...	...	...	...	...	62,142 0 0	15,535 8 0	...	...
...	...	...	...	...	...	118,392 0 0	29,598 0 0	...	...
...	...	...	...	...	...	49,024 0 0	12,256 0 0	...	...
...	...	...	...	...	...	79,094 20 0	19,773 10 0	398 0 0	101 9 2
290 0 0	64 15 2	...	...	...	...	146,160 0 0	36,540 0 0	...	...
1,500 0 0	335 15 0	...	...	...	...	80,738 0 0	20,184 8 0	...	...
...	...	...	...	...	...	43,437 20 0	10,859 6 0	...	...
...	...	...	...	...	...	61,433 0 0	15,358 4 0	...	...
...	...	...	...	...	...	148,227 30 0	37,056 15 0	...	...
...	...	...	...	...	...	33,922 0 0	8,480 8 0	...	...
...	...	...	...	...	...	5,446 0 0	1,361 8 0	...	...
...	...	...	...	...	...	2,736 0 0	684 0 0	...	...
...	...	...	...	...	...	8,162 0 0	2,040 8 0	...	...
...	...	...	...	...	...	4,664 0 0	1,166 0 0	...	...
...	...	...	...	...	...	8,520 20 0	2,130 2 0	...	...
...	...	...	...	...	...	11,505 10 0	2,876 5 0	...	...
...	...	...	...	...	...	34,906 0 0	8,726 8 0	...	...
...	...	22 0 0	5 2 6	...	...	39,332 30 0	9,833 3 0	...	...
...	...	...	...	...	...	76,502 3 0	19,125 8 4	...	...
...	...	...	...	...	...	16,995 20 0	4,248 14 0	...	...
...	...	...	...	...	...	15,021 30 0	3,755 7 0	...	...
...	...	...	...	...	...	8,371 0 0	2,092 12 0	...	...
...	...	...	...	...	...	27,990 29 0	6,997 10 11	...	...
...	...	300 0 0	70 5 0	...	...	42,312 28 0	10,578 2 10	...	...
...	...	2,593 7 0	607 12 5	...	...	23,716 15 0	5,929 1 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,597 20 0	1,149 6 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
244,928 30 0	54,856 2 6	40,073 7 0	9,392 2 6	17,124 10 0	4,067 0 2	1,792,784 11 0	4,48,196 1 2	398 0 0	101 9 2

At 4 annas 3 pies.		At 4 annas 5 pies.		At 4 annas 6 pies.		At 4 annas 7 pies.		At 4 annas 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	396 0 0	111 6 0	...	...	...	...
...	...	...	...	1,040 0 0	292 8 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	5,636 0 0	1,549 14 5	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
169 0 0	44 14 3	436 0 0	120 5 3	...	...	...	...	6 0 0	1 12 0
159 0 0	42 3 9	237 0 0	65 6 9	...	...	...	...	63 0 0	18 6 0
481 0 0	127 12 3	267 0 0	73 11 3	...	...	...	...	226 0 0	65 14 8
10 0 0	2 10 6	1,761 0 0	486 1 9	...	...	...	...	...	...
335 0 0	88 15 9	141 0 0	38 14 9	...	...	...	...	69 0 0	20 2 0
...	...	20 0 0	5 8 4	...	...	...	...	20 0 0	5 13 4
...	...	3,737 20 0	1,031 11 3	3,891 0 0	1,094 5 6	1 0 0	5 2 6	2,196 0 0	640 8 0
...	...	15,689 0 0	4,330 13 1	7,835 0 0	2,203 9 6	...	...	2,090 0 0	609 9 4
...	...	6,718 0 0	1,854 7 2	2,201 0 0	619 0 6	...	...	720 0 0	210 0 0
2,566 0 0	681 9 6	5,371 0 0	1,482 9 11	8,045 0 0	2,262 10 6	...	...	4,429 0 0	1,291 12 8
...	...	17,961 0 0	4,957 15 9	7,528 0 0	2,117 4 0	432 0 0	123 12 0	288 0 0	84 0 0
504 0 0	133 14 0	4,413 0 0	1,226 7 3	4,149 0 0	1,166 14 6	...	...	540 0 0	157 8 0
...	...	2,451 0 0	676 9 3	1,408 0 0	396 0 0	...	...	865 0 0	252 4 8
...	...	7,715 0 0	2,129 10 7	4,010 0 0	1,127 13 0	...	...	284 0 0	82 13 4
...	...	20,186 0 0	5,572 2 10	11,200 0 0	3,150 0 0	...	...	4,008 0 0	1,169 0 0
...	...	4,230 0 0	1,167 10 6	7,731 0 0	2,174 5 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
62 0 0	16 7 6	...	...	2,960 0 0	832 8 0	...	...	...	...
...	...	...	...	3,738 0 0	1,051 5 0	...	...	...	...
...	...	...	...	8 0 0	2 4 0	...	...	...	...
...	...	...	...	64 0 0	18 0 0	...	...	...	...
...	...	...	...	408 0 0	114 12 0	...	...	...	...
...	...	...	...	10 0 0	213 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	36 0 0	10 2 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,286 0 0	1,138 7 6	96,969 20 0	26,770 0 6	66,658 0 0	18,747 9 0	450 0 0	123 14 6	15,804 0 0	4,609 8 0

At 4 annas 9 pies.		At 4 annas 10 pies.		At 4 annas 11 pies.		At 5 annas.		At 5 annas 1 pie.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p
...	...	...	...	...	...	...	...	...	...
802 0 0	89 10 6	...	...	...	...	14,904 0 0	4,657 8 0	...	...
...	...	...	...	...	...	22,576 30 0	7,055 3 9	...	...
...	...	...	...	...	...	28,408 10 0	8,877 9 3	...	...
...	...	...	...	...	...	2,546 0 0	795 10 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,236 30 0	698 15 9	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	115 0 0	35 15 0	...	...
...	...	...	...	...	...	99,473 0 0	31,085 5 0	...	...
...	...	...	...	...	...	108,224 10 0	33,820 1 3	...	...
...	...	...	...	...	...	32,840 10 0	10,262 9 3	...	...
...	...	...	...	...	...	24,402 20 0	7,625 12 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	16 0 0	4 14 3	...	...	39 0 0	12 6 3
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	366 0 0	110 9 0	4,144 0 0	1,273 6 3	11,548 20 0	3,608 14 6	5,452 0 0	1,732 2 4
1,079 0 0	320 5 3	...	...	1,080 0 0	331 14 0	3,808 0 0	1,190 0 0	...	...
...	...	...	...	720 0 0	221 4 0	5,104 0 0	1,595 0 0	342 0 0	108 10 6
1,332 0 0	395 7 0	...	...	435 0 0	133 10 9	11,899 0 0	3,718 7 0	385 0 0	122 5 1
...	...	...	...	...	...	7,062 0 0	2,206 14 0	...	...
...	...	...	...	5 0 0	1 8 7	609 0 0	190 5 0	435 0 0	138 3 3
...	...	...	...	...	...	2,746 0 0	858 2 0	...	...
364 0 0	108 1 0	...	...	860 0 0	264 4 4	3,027 0 0	945 15 0	...	...
1,112 0 0	330 2 0	...	...	...	...	27,357 20 0	8,549 3 6	...	...
...	..	...	...	396 0 0	121 11 0	7,158 10 0	2,236 15 3	5,050 0 0	160 7 1
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	217 0 0	67 13 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	29,042 0 0	9,075 10 0	...	...
...	...	...	...	...	...	2,812 0 0	878 12 0	...	...
...	...	...	...	...	...	2,835 0 6	885 15 0	...	...
...	...	...	...	...	...	750 0 0	234 6 0	...	...
...	...	...	...	...	...	242 0 0	75 10 0	...	...
...	...	...	...	...	...	2,417 27 0	755 8 4	...	...
...	...	...	...	...	...	83 10 0	26 0 3	...	...
238 0 0	68 14 0	...	...	...	...	1,413 10 0	441 10 3	...	...
2,377 20 0	705 18 1	...	...	...	...	1,110 0 0	346 14 0	...	...
...	...	...	...	...	...	277 0 0	86 9 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	12,226 0 0	3,820 10 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
6,798 20 0	2,018 4 10	366 0 0	110 9 0	7,656 0 0	2,352 10 0	469,471 7 0	1,46,709 11 10	7,158 0 0	2,274 2 6

At 5 annas 3 pies.		At 5 annas 4 pies.		At 5 annas 6 pies.		At 5 annas 7 pies.		At 5 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
48 0 0	15 12 0	...	...	1,026 0 0	352 11 0	...	...	814 0 0	292 8 6
...	...	...	...	...	...	...	...	...	...
...	...	...	...	942 0 0	323 13 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	8 0 0	1 0 0	...	...	166 0 0	57 14 10	...	...
...	...	...	...	...	...	5 0 0	1 11 11	...	...
...	...	...	...	...	...	80 0 0	27 14 8	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	16 0 0	5 9 4	...	...
...	...	...	...	...	...	40 0 0	13 15 4	...	...
...	...	324 0 0	108 0 0	40 0 0	13 12 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	435 0 0	149 8 6	155 0 0	54 1 5	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	455 0 0	156 6 6	360 0 0	125 10 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
45 0 0	14 12 3	...	...	76 0 0	26 2 0	...	...	...	...
...	...	...	...	136 0 0	46 12 0	...	...	...	...
48 0 0	15 12 0	...	...	...	...	...	...	...	...
44 0 0	14 7 0	...	...	76 0 0	26 2 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	92 0 0	31 10 0	...	...	...	...
38 37 0	12 12 4	...	...	29 26 0	10 3 1	...	...	...	...
...	...	...	...	212 0 0	72 14 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
223 37 7	73 7 7	327 0 0	109 0 0	3,519 26 0	1,209 14 1	822 0 0	286 13 6	814 0 0	292 8 6

At 6 annas.		At 6 annas 3 pies.		At 6 annas 4 pies.		At 6 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
237 0 0	88 14 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
90 0 0	33 12 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
2,164 0 0	811 8 0	...	...	...	...	...	...
34,004 10 0	12,751 9 6	...	...	...	...	...	...
19,208 0 0	7,203 0 0	...	...	...	...	...	...
44,363 20 0	16,636 5 0	...	...	...	...	...	...
37,789 10 0	14,170 15 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...

At 6 annas 7 pies.		At 6 annas 9 pies.		At 6 annas 10 pies.		At 7 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	6 0 0	2 10 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..
...	...	...	...	36 0 0	15 6 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	6 0 0	2 9 0	...	..
...	...	...	...	29 0 0	12 6 2	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

At 7 annas 1 pie.		At 7 annas 6 pies.		At 8 annas.		At 8 annas 4 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1,387 0 0	693 8 0	6,040 0 0	3,133 4 0
...	...	...	...	2 0 0	1 0 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
12 0 0	5 5 0	...	...	12 0 0	6 0 0	...	...
...	...	...	...	13 0 0	6 8 0	...	...
...	...	...	...	4 0 0	2 0 0	...	...
...	...	...	...	16 0 0	8 0 0	...	...
...	...	...	...	10 0 0	5 0 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

At 8 annas 10 pies.		At 9 annas.		At 10 annas.		At 11 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	12 0 0	7 8 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

At 11 annas 1 pie.		At 11 annas 3 pies.		At 12 annas.		At 12 annas 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	15 0 0	11 4 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
72 0 0	49 14 0	...	...	5 0 0	3 12 0	7 0 0	5 5 9
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	59 0 0	44 4 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

North Kánara and by the Goa Proprietors on their own account during the year 1887-88.

At 18 annas 4 pies.		At 1 rupee.		At 1 rupee 3 pies.		At 1 rupee 11 pies.		Total.		Average Price per Maund.
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	8,133 16 0	1,819 1 7	0 3 7
...	...	...	...	...	...	...	...	221,272 0 0	52,447 9 3	0 3 10
...	...	...	...	...	...	...	...	254,345 20 0	59,439 9 0	0 3 9
...	...	...	...	...	...	...	...	253,685 20 0	60,936 11 6	0 3 10
...	...	...	...	...	...	...	...	138,290 0 0	29,080 0 3	0 3 4
...	...	...	...	...	...	...	...	9,540 0 0	1,768 12 0	0 3 0
...	...	...	...	...	...	...	...	166,642 20 0	28,887 13 11	0 2 9
...	...	...	...	...	...	...	...	114,082 10 0	17,849 15 3	0 2 7
...	...	...	...	...	...	...	...	1,27,096 30 0	19,846 0 1	0 2 6
...	...	...	...	...	...	...	...	194,354 0 0	28,922 6 0	0 2 5
...	...	...	...	...	...	...	...	132,703 20 0	19,490 15 4	0 2 4
...	...	...	...	...	...	...	...	16,850 0 0	4,212 8 0	0 4 0
...	...	...	...	...	...	...	...	9,755 0 0	4,698 7 0	0 7 8
...	...	...	...	...	...	...	...	202,571 10 0	56,333 11 6	0 4 5
...	...	...	...	...	...	...	...	168,536 10 0	48,340 0 3	0 4 7
...	...	...	...	...	...	...	...	121,433 30 0	35,974 2 3	0 4 9
...	...	...	...	...	...	...	...	70,755 30 0	22,867 4 0	0 5 2
18 0 0	15 0 0	40 0 0	40 0 0	...	...	...	...	136,620 0 0	23,993 7 0	0 2 11
9 0 0	7 8 0	18 0 0	18 0 0	9 0 0	9 2 3	...	...	78,269 10 0	16,232 4 11	0 3 4
...	...	68 0 0	68 0 0	...	...	...	...	129,847 30 0	24,335 10 5	0 3 0
9 0 0	7 8 0	...	...	...	...	...	...	155,987 30 0	27,287 0 9	0 2 10
36 0 0	30 0 0	77 0 0	77 0 0	...	...	5 0 0	5 4 7	98,555 30 0	19,051 15 2	0 3 1
...	...	...	...	...	...	...	...	22,452 0 0	4,753 10 8	0 3 5
...	...	...	...	...	...	...	...	133,298 10 0	29,458 7 2	0 2 8
...	...	...	...	...	...	...	...	183,986 0 0	41,665 9 8	0 3 7
...	...	...	...	...	...	...	...	96,750 0 0	20,699 2 1	0 3 5
...	...	...	...	...	...	...	...	168,106 20 0	35,236 1 0	0 3 4
...	...	...	...	...	...	...	...	278,272 0 0	58,220 13 6	0 3 4
...	...	...	...	...	...	...	...	138,901 0 0	28,209 7 1	0 3 3
...	...	...	...	...	...	...	...	71,488 20 0	15,351 7 3	0 3 5
...	...	...	...	...	...	...	...	114,839 0 0	23,799 10 3	0 3 4
...	...	...	...	...	...	...	...	344,627 10 0	67,414 10 11	0 3 1
...	...	...	...	...	...	...	...	91,171 10 0	18,714 6 0	0 3 3
...	...	...	...	...	...	...	...	173,526 0 0	32,376 13 0	0 3 0
...	...	...	...	...	...	...	...	79,205 0 0	13,557 12 0	0 2 9
...	...	...	...	...	...	...	...	178,225 0 0	31,885 5 0	0 2 10
...	...	...	...	...	...	...	...	141,633 0 0	25,325 5 0	0 2 10
...	...	...	...	...	...	...	...	11,791 20 0	3,081 14 0	0 4 [illegible]
...	...	...	...	...	...	...	...	40,504 10 0	5,961 3 0	0 [illegible] 4
...	...	...	...	...	...	...	...	111,752 0 0	24,259 1 9	0 3 [illegible]
...	...	...	...	...	...	...	...	68,199 10 0	14,226 4 6	0 3 4
...	...	...	...	...	...	...	...	98,148 25 0	22,798 2 11	0 3 6
...	...	...	...	...	...	...	...	101,763 20 0	14,403 12 0	0 2 3
...	...	...	...	...	...	...	...	40,842 20 0	7,267 5 6	0 2 10
...	...	...	...	...	...	...	...	76,448 24 0	12,094 2 11	0 2 6
...	...	...	...	...	...	...	...	65,818 25 0	12,535 7 1	0 3 0
...	...	...	...	...	...	...	...	132,883 6 0	23,059 11 5	0 2 9
...	...	...	...	...	...	...	...	168,282 33 0	25,309 9 4	0 2 5
...	...	...	...	...	...	...	...	66,709 0 0	32,636 13 0	0 [illegible] 2
...	...	...	...	...	...	...	...	167,042 8 0	80,463 6 0	0 7 [illegible]
...	...	...	...	...	...	...	...	19,514 0 0	5,985 7 0	...
...	...	...	...	...	...	...	...	5,849 20 0	2,855 1[illegible] [illegible]	
...	...	...	...	...	...	...	...	7,977 14 0	3,062 1 [illegible]	.....
72 0 0	60 0 0	203 0 0	203 0 0	9 0 0	9 2 3	5 0 0	5 4 7	6,199,375 16 0	13,40,493 1 [illegible]	

A. C. TREVOR,
Collector of Salt Revenue

STATEMENT No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1887-88.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and Packing Salt.	London ...	Bombay ...	Square-rigged vessels.	2,625 9 45	5,384 3 3							2,625 9 45	5,384 3 3
Sinda Salt ...	Bandar Abbas.	Do. ...	Country crafts	1,134 1 0	2,268 0 10							1,134 1 0	2,268 0 10
Do. ...	Do. ..	Confiscated at Bombay and other places.	Do. ...	960 18 58	1,921 2 10							960 18 58	1,921 2 10
												2,094 19 58	4,189 3 8
						Bhavnagar .	Ahmedabad District.	Gogo Frontier ..	Carts and donkeys.	14 38 5	32 1 8	14 38 5	32 1 8
						Goa	Kárwár... ...	Goa Road ...	Carts	0 22 0	1 1 11	0 22 0	1 1 11
			Total ...	4,719 29 23	9,573 6 11				Total ..	15 20 5	33 3 7	4,735 9 28	9,606 10 6

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency, during the years 1886-87 and 1887-88.

Description of Salt.	1886-87.		1887-88.		Increase in 1887-88.		Decrease in 1887-88.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount.	Quantity.	Amount.
	Mds. s.	Rs. a. p.	Mds. s.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Baragara Salt	20,89,005 20	40,29,858 0 0	15,45,157 20	32,24,123 2 0	.....	.....	5,43,848 0 0	8,05,734 14 0
Sea Salt	62,17,707 10	1,09,00,006 1 4	68,62,734 $\frac{25}{37}$	1,33,31,587 14 9	6,45,027 15 37	24,31,581 13 5	.....	.....
Natural Salt	.....	.....	.....	.....	.....	.....	.....	.....
Sinda Salt	1,787 2	3,574 1 7	2,094 $\frac{19}{58}$	4,189 3 8	307 17 58	615 2 1	.....	.....
Table Salt	2,055 $\frac{8}{5}$	4,110 8 3	2,625 $\frac{9}{45}$	5,384 3 3	570 1 40	1,273 11 0	.....	.....
Zanzibar Rock and Mahi Salt	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	83,10,555 $\frac{9}{5}$	1,49,37,548 11 2	84,12,611 $\frac{54}{60}$	1,65,65,284 7 8	6,45,904 34 55	24,33,470 10 6	5,43,848 0 0	8,05,734 14 0

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. IX, showing the Principal Articles of Import and Export, with of the Bombay Presidency

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.
Northern Division.	Dholera	Khun, Bavliari	2	9,52,923 0 0	18,07,290 0 0	.....	.....	.....
	Gogha	Gogha	1	3,50,020 0 0	4,22,367 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	.....	.....
	Jambusar... ...	Tankária, Dehgám, Dehej .	3	2,70,896 0 0	4,93,487 0 0	.. ...	.....	.....
	Broach	Broach	1	23,60,444 0 0	22,97,372 0 0	.....	260 12 8	.....
	Surat	Surat, Bhagva, Navsári, Matvád.	4	17,40,745 0 0	20,08,137 0 0	.....	5 14 0	.....
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	3,89,641 0 0	7,36,130 0 0	.....	536 15 0	.....
		Total Northern Division...	16	60,64,669 0 0	77,64,783 0 0	.....	803 9 8	.....
Southern Division.	Umbargaon ...	Umbargaon, Muroli, Kalai, Golvad.	4	77,859 0 0	3,30,293 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpáti, Máhím, Kelva, Dativrey.	7	3,02,821 0 0	7,24,347 0 0	.....	68 4 9	.....
	Bassein	Bassein, Ágáshi, Naughur...	3	4,17,924 0 0	7,63,291 0 0	.....	.....	.....
	Ghodbandar ...	Rayi, Utan, Manori, Bándra, Vesáva.	5	4,98,852 0 0	11,29,422 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Mahul, Trombay.	6	43,95,957 0 0	39,69,268 0 0	.....	1,920 11 1	.....
	Uran	Mora, Karanja, Sheva ..	3	6,55,826 0 0	75,43,747 0 0	.....	.....	.....
	Karanja	,, ...	...	1,08,154 0 0	21,83,651 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherana.	4	5,97,667 0 0	19,25,207 0 0	.....	259 2 3	.....
	Alibág	Alíbág, Thál, Revdánda, Mándva, Rewas, Mandád.	5	6,92,966 0 0	9,25,761 0 0	.....	.....	.....
	Pen	Antora, Nágotna	2	4,66,261 0 0	10,76,258 0 0	.....	.....	.....
	Suvurndurg ...	Bánkot, Kelshi, Harnai ...	3	8,95,922 0 0	5,56,734 0 0	.....	17 7 3	.....
	Anjanvel	Anjanvel, Boria	2	27,24,406 0 0	43,27,320 0 0	.....	20 15 10	.....
	Ratnágiri	Ratnágiri, Jaygad, Puranghad.	3	13,68,140 0 0	8,72,159 0 0	.....	.....	.....
	Viziádurg... ...	Jaytápur, Viziádurg ...	2	13,42,359 0 0	15,23,284 0 0	.....	0 12 0	.....
	Málvan	Málvan, Áchra, Devgad ...	3	7,31,838 0 0	3,57,770 0 0	18 0 0	.....	.....
	Vengurla	Vengurla, Redi Nivti ...	3	31,85,621 0 0	43,25,575 0 0	0 8 0	77 14 6	.....
	Shiroda	Creeks	...	1,17,478 0 0	30,208 0 0	.....	.....	.....
	Kárwár	Sadáshivgad, Kárwár, Chendia.	3	3,70,457 0 0	14,23,375 0 0	17 1 4	.....	.....
	Ankola	Belikeri, Ankola, Gangavali, Tadri.	4	1,99,421 0 0	2,84,174 0 0	.....	.....	.....
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	23,83,046 0 0	49,44,675 0 0	.....	.....	.....
		Total, Southern Division...	67	2,15,32,975 0 0	3,92,16,519 0 0	35 9 4	2,365 3 8	.....
		Presidency Division Huzúr. (Mátunga.)	...	.....	2,10,449 0 0	.....	.....	.....
		Grand Total ..	83	2,75,97,644 0 0	4,71,91,751 0 0	35 9 4	3,168 13 4	.....

their Values, and Details of the Sea Customs Collections realized at the different Ports during the year 1887-88.

Revenue.							
Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	5 0 0	34 11 8	39 11 8	.....	39 11 8	
.....	22 0 0	143 12 6	20 9 5	186 5 11	.....	186 5 11	
.....	.....	.....	22 11 6	22 11 6	.....	22 11 6	
.....	15 0 0	10 0 0	33 5 6	58 5 6	.....	58 5 6	
215 10 0	159 0 0	64 6 6	107 10 6	807 7 8	15 2 6	792 5 2	
104 10 1	250 0 0	1,162 9 3	197 5 5	1,720 6 9	.....	1,720 6 9	
.....	372 0 0	877 8 0	366 14 5	2,153 5 5	75 3 0	2,078 2 5	
320 4 1	818 0 0	2,263 4 3	783 4 5	4,988 6 5	90 5 6	4,898 0 11	
.....	46 0 0	8 0 0	9 2 10	63 2 10	.....	63 2 10	
.....	186 0 0	23 0 0	17 7 0	294 11 9	.....	294 11 9	
.....	236 0 0	14 0 0	84 12 0	334 12 0	.....	334 12 0	
.....	268 0 0	116 8 0	16 1 0	400 9 0	.....	400 9 0	
.....	242 0 0	19 0 0	57 11 0	2,239 6 1	.....	2,239 6 1	
.....	86 0 0	66 8 0	33 5 0	185 13 0	.....	185 13 0	
.....	98 0 0	50 2 0	39 0 0	187 2 0	.....	187 2 0	
3 8 0	298 0 0	115 0 0	18 10 3	694 4 6	.....	694 4 6	
20 13 0	251 0 0	31 4 0	27 2 3	330 3 3	.....	330 3 3	
.....	61 0 0	30 0 0	4 8 0	95 8 0	.....	95 8 0	
.....	205 0 0	2 0 0	16 10 0	241 1 3	.....	241 1 3	
.....	380 0 0	4 0 0	22 9 0	427 8 10	.....	427 8 10	
.....	1,671 0 0	3 8 0	57 2 9	1,731 10 9	.....	1,731 10 9	
.....	497 0 0	27 0 0	43 12 0	568 8 0	.....	568 8 0	
.....	557 14 0	14 0 0	9 2 6	599 0 6	.....	599 0 6	
161 3 8	105 0 0	28 8 0	85 8 9	458 10 11	.....	458 10 11	
.....	13 0 0	1 0 0	5 12 0	19 12 0	.....	19 12 0	
94 4 5	216 0 0	2 0 0	56 5 3	385 11 0	.....	385 11 0	
.....	226 0 0	25 0 0	43 4 3	294 4 3	.....	294 4 3	
6 12 10	330 0 0	19 0 0	88 11 6	444 8 4	.....	444 8 4	
286 9 11	5,972 14 0	599 6 0	736 9 4	9,996 4 3	.....	9,996 4 3	
.....	.....	25 0 0	.....	25 0 0	.....	25 0 0	
606 14 0	6,790 14 0	2,887 10 3	1,519 13 9	15,009 10 8	90 5 6	14,919 5 2	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. X, showing the Revenue derived from A'bkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1887-88, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda, and Dharampor States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran and Bhándup.	Cost of Establishment employed at Uran and Bhándup Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1882-83	3,094 7 4	7,810 5 2	2,777 13 1	10,849 2 6	364 5 0	18,368 3 6	1,932 9 1	1,209 6 2	678 7 9	499 0 3	1,274 7 6	9,68,332 9 6	22,663 15 6	10,39,854 12 4	
1883-84	4,655 11 7	5,672 4 0	2,431 8 9	10,426 11 10	415 5 10	9,203 7 6	1,427 10 4	1,129 5 7	715 2 0	288 10 10	662 9 1	10,13,965 5 6	27,885 7 5	10,78,879 4 3	
1884-85	993 13 9	5,019 9 5	40 7 3	9,011 9 4	....	8,013 6 10	836 7 2	647 10 5	565 5 6	165 3 6	479 1 0	14,14,947 12 1	28,082 2 0	14,68,802 8 3	
1885-86	200 14 1	2,878 11 3	18 2 3	9,000 0 0	....	6,204 2 0	2,619 14 3	478 0 11	532 10 6	294 2 3	619 3 4	16,35,284 0 8	34,409 3 11	16,92,539 7 3	
1886-87	29 10 2	2,075 11 10	20 5 4	9,000 0 0	....	5,729 6 0	1,229 14 4	595 7 3	636 15 6	651 5 9	589 10 3	15,68,983 12 3	32,718 5 0	16,22,260 3 1	
Total ..	8,974 3 11	23,456 9 3	5,288 5 1	48,287 7 3	779 10 10	47,518 9 10	8,046 7 7	4,059 14 4	3,128 9 3	1,898 7 0	3,624 15 7	66,01,513 3 0	1,45,759 6 10	69,02,336 3 7	
Average	1,794 14 7	4,691 5 2	1,057 10 7	9,657 7 11	155 14 11	9,503 11 7	1,609 4 9	811 15 3	625 11 5	379 11 0	724 15 11	13,20,302 11 2	29,151 14 2	13,80,467 4 11	
1887-88	35 9 4	3,168 13 4	....	9,000 0 0	....	6,790 14 0	2,887 10 3	606 14 0	634 15 6	358 9 5	526 4 10	15,12,412 9 7	35,933 5 7	15,72,355 9 10	

A. C. TREVOR,
Collector of Salt Revenue.

STATEMENT No. XI.

STATEMENT No. XI, showing details of cases of Salt and Opium

SA

Divisions.	Nature of Offence.												Mode of							
	Theft from Salt Works.		Smuggling Foreign Salt across Frontier		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	6	3 37 64	13	14 36 27½	120	62 27 25½	...	...	17	760 16 21	156	841 37 58½	92	64 16 18½	...	...	1	10 0 0	1	744 0 0
Total, N. D. ...	6	3 37 64	13	14 36 27½	120	62 27 25½	...	...	17	760 16 21	156	841 37 58½	92	64 16 18½	...	...	1	10 0 0	1	744 0 0
Southern Division ...	52	76 7 1½	...	...	52	19 31 41½	10	65 22 8	49	20 28 33½	163	182 8 79½	74	81 19 62½	...	...	3	34 2 0	14	39 10 60
Goa territory	14	6 23 60	...	...	1	0 8 0	1	46 19 0	9	7 9 0	25	59 14 60	17	9 6 60	1	46 19 0	1	1 33 0	1	0 1 0
Total, S. D. and Goa...	66	82 30 61½	...	...	53	19 34 41½	11	112 1 8	58	27 37 33½	188	241 23 59½	91	90 26 42½	1	46 19 0	4	35 35 0	15	39 11 60
Grand Total ...	72	86 28 45½	13	14 36 27½	173	82 21 67½	11	112 1 8	75	788 13 54½	344	1,083 21 37½	183	155 2 60½	1	46 19 0	5	45 35 0	16	783 11 60

* Two persons died before being sent up for trial.

† As 16 salt cases, in which 28 persons are accused, are pending in the

OPI

Divisions.	Found on person of Smugglers.		Found concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	6	77	13	0 36 64½	2	3 30 6½	21	4 30 68½
Southern Division	...	.....	...	.....	...	.....	...	.....
Total ...	6	0 3 77	13	0 36 64½	2	3 30 6½	21	4 30 68½

smuggling disposed of by the Salt Department during the year 1887-88.

LT.

Smuggling.				How Cases were disposed of.											Remarks.
Miscellaneous.		Total.		No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of confiscations.	Fine in lieu of confiscated property being released.	Actual produce by auction and sale of confiscation.	Total of Columns 33 and 34.	Fine imposed by the Magistrate.	Real Value of confiscations.	Rewards granted, if any.	
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
62	23 21 40½	156	841 37 58½	231	3	228	196	32	85·9	2,092 12 6	1 0 0	2,467 12 5	2,468 12 5	1,426 4 0	2,288 8 10	454 13 0	
62	23 21 40½	156	841 37 58½	231	3	228	196	32	85·9	2,092 12 6	1 0 0	2,467 12 5	2,468 12 5	1,426 4 0	2,288 8 10	454 13 0	
72	27 16 36½	163	182 8 79½	262	*26	234	198	36	84·6	14,560 5 8	990 0 0	293 8 9	1,283 8 9	980 12 0	2,086 11 0	1,357 12 8	There were 9 cases besides these of stolen salt, 17 mds. 19 seers, worth Rs. 132-3-5, in which no persons were apprehended.
5	1 35 0	25	59 14 60	44	13	31	2	†1	...	176 9 2	...	.....	.....	.....	.....	.....	
77	29 11 36½	188	241 23 59½	306	39	265	200	37	...	14,736 14 10	990 0 0	293 8 9	1,283 8 9	980 12 0	2,086 11 0	1,357 12 8	
139	52 32 76½	344	1,083 21 37½	537	42	493	396	69	...	16,829 11 4	991 0 0	2,761 5 2	3,752 5 2	2,407 0 0	4,375 3 10	1,812 9 8	

Portuguese Courts, no proper percentage of convictions on the number prosecuted can be arrived, so far as Goa territory is concerned.

UM.

Prosecution and Conviction before Magistrates.							Total estimated value of confiscations.
No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	No. of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
							Rs. a. p.
32	.....	32	26	5	1	83·8	4,576 1 11
.....	.....	.....	.....	.....	.....	.....	.....
32	.....	32	26	5	1	83·8	4,576 1 11

A. C. TREVOR,
Collector of Salt Revenue.

Report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for 1887-88.

No. 871.

REVENUE DEPARTMENT.

Bombay Castle, 4th February 1889.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, No. 6630, dated 27th October 1888—Submitting the annual report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1887-88.

RESOLUTION.—In the year under review applications for permission to open private salt works on the coast in the neighbourhood of Bombay were as usual numerous; but only four new works were actually opened, though a few others of some importance were under construction and sanction for several small works or extensions was accorded. As regards Government works the only change was the closing of one (Charváda) in the Bulsár group and the concentration of manufacture at the other, Dhárásna. In Portuguese territory there was a net decrease of two works.

2. As regards production of salt the only material change was a large increase in the amount manufactured at the various Konkan works. The season was generally favourable for production, and the results reported as regards "Loss and Wastage" are a great improvement on those of the previous year.

3. The year under report witnessed the final cessation of the abnormal demand for Barágra salt in Upper India occasioned in 1885-86 and 1886-87 by the failure of the Sambhar Lake crop in the former year. To this fact, combined with the abolition of certain agencies in Rájputána and Central India, and the competition of Panchbadhra salt, must be attributed the decline, under all heads except that of "Local Consumption," in the issues of Barágra salt, which as shown in the margin were less by nearly 5½ lákhs of maunds, or nearly 25 per cent., than in the previous year. It is observed however that these issues exceeded by more than 2 lákhs of maunds those of the year (1884-85) before the commencement of the abnormal demand in Upper India. In issues for local consumption, which were almost entirely confined to Gujarát, there was a substantial and very general improvement.

Year.	For local consumption.	For export to Central Provinces.	For export to North-Western Provinces.	For export to Central India and Rájputána and Málva.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1886-87	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157

4. There was again a marked increase in the issues of sea salt, which amounted to 68,62,719 maunds, or more by 3,50,587 maunds than in the previous year. 54,214 maunds represent the increase in Portuguese India and 2,96,373 that at British works. A marked improvement in the export trade from the sea-shore works near Bombay to British and Foreign Malabár, a general increase in issues for local consumption and the (apparently) almost entire cessation of export to Mysore were the chief features of the year as regards this kind of salt: but in connexion with the two latter points it must be observed that in view of the uncertainty that exists respecting the unregistered road traffic to the Nizam's territory and Mysore much reliance cannot be placed on the statistics available.

5. Making an allowance for the uncertainty referred to above the Collector estimates the total consumption in the Presidency at 28,13,528 maunds as shown in the margin, which gives an average consumption per head of population of 11·59 lbs., a most material increase on the 10·54 lbs. reported in the previous year. In Gujarát, for which accurate data exist, the estimate is 10·33 lbs. as against 9·92 lbs. in 1886-87, and for the rest of the Presidency 12·23 lbs. as against 10·86 lbs.

	Mds.
Barágra salt	5,25,561
Sea salt	25,30,232
Total	30,55,793
Add—	
Imported salt	4,735
Total	30,60,528
Deduct—	
Probable exports by road to Nizám's Territory and Mysore ...	2,47,000
Balance for local consumption ...	28,13,528

6. The most important event of the year was the increase in the salt duty from Rs. 2 to Rs. 2-8-0, which though it only had effect from 19th January 1888, caused a direct increase of revenue by Rs. 7,67,779 under the head "Excise duty realized on salt issued from the works in the Presidency Proper". A further marked increase of Rs. 4,10,458 under this head was due to the increased sales of sea salt at the Konkan works. The only other points of importance connected with salt revenue were (1) an increase of Rs. 1,03,102 in the duty on salt removed from Portuguese salt works, due to the extent of Rs. 32,316 to the increased rate of duty, and (2) a decline of Rs. 2,82,670 in "sale proceeds of Barágra salt." An explanation should be furnished regarding the apparently large decrease in duty on exports to British Malabár shown in the table appended to paragraph 69 of the Collector's report, notwithstanding the increase reported in those exports.

7. In expenditure under "Salt" the most important change was a decrease by Rs. 3,80,138 in charges for "purchase, storage and freight" of Barágra salt, which is sufficiently explained by the facts already referred to in connexion with this salt; but material decreases are also observed in (1) pay of supervising establishment, partly due to the abolition of certain gazetted appointments in accordance with recommendations of the Finance Committee, (2) compensation for land taken up for frontier line, all of which was paid in the previous year, and (3) petty construction and repairs of salt buildings, due to no expenditure having been incurred on chaukis on the Northern Frontier Line, and to all works not imperatively required having been postponed. On the other hand there was a considerable increase in the charges for "subordinate establishment", "water supply", and, in Portuguese India, "compensation to proprietors of salt works."

8. As regards salt smuggling cases the increase in the Northern and decrease in the Southern Division are noticeable, as is also the large estimated value of the property confiscated in the latter.

9. Departmental administration of the works at Khárághoda and Udu continued to be satisfactory. Some trouble was, however, caused by a partial strike of the A'grias and by a deficiency of water at Khárághoda.

10. The results reported under the heads "Sea Customs" and "Land Customs" do not call for notice. Under "A'bkári" there was a material increase in the number of gallons of liquor excised and in the amount of duty assessed. This branch of the duty of the Salt Department however can be satisfactorily dealt with only in connexion with the general ábkári administration. Under "Local Funds" the matters reported, though of considerable local interest, are not connected to a material extent with the revenue, which remained almost unchanged. The question of assimilating the Port dues in the Southern to those in the Northern group of ports was considered during the year, though no decision was passed on the subject.

11. Receipts and Expenditure under each head are contrasted with those of the previous year in the following table:—

	Receipts.						Expenditure.					
	1886-87.			1887-88.			1886-87.			1887-88.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Salt	1,62,11,379	14	3	1,72,42,741	0	2	20,98,825	4	6	17,12,049	3	2
Sea Customs	11,432	1	6	15,009	10	8	1,35,530	10	6	1,30,584	5	2
Land Customs	9,126	5	4	9,000	0	0	.....			.....		
A'bkári	16,01,702	1	3	15,48,345	15	2	34,576	13	6	31,350	15	4
Service Haks	.....			.....			13,100	10	8	14,266	11	6
Local Funds	88,206	12	5	88,738	1	8	67,120	1	5	67,329	8	10
Total...	1,79,21,847	2	9	1,89,03,834	11	8	23,49,153	8	7	19,55,580	12	0

12. The working of the Department was as usual satisfactory.

J. De C. ATKINS,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Collector of Salt Revenue,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.

No. of 1889.

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